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<https://doi.org/10.61796/jaide.v1i5.553>**THEORETICAL ACCOUNTING OF MATERIAL RESOURCES****Alimkhanova Nigora Alimkhanovna**
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Abstract: This article is devoted to the theoretical basis of reflecting the relations related to inventory in business entities of different types of ownership operating in our country in accounting. The types of inventories in business entities, the main tasks of the accountant in accounting for them, as well as opinions on the state of inventory and the establishment of internal control over their storage are highlighted. To fulfill these tasks, first of all, a proposal and recommendations on the use of primary accounting data, synthetic and analytical account registers were developed. This eliminates several problems in the organization of inventory accounts in economic entities and serves to increase the level of accuracy of financial reporting data

Keywords: Accounting, Material, Resources

This is an open-access article under the [CC-BY 4.0](https://creativecommons.org/licenses/by/4.0/) license**Introduction**

Nowadays, it is a farm with various ownership forms . The main focus of the management entities is the volume of production expansion, increasing labor productivity, profitability of enterprises increasing the level, reducing the cost and, as a result, gross income, is aimed at increasing net income and net profit.

In today's economic conditions, funds in every household learning movement is the demand of the times. Because the money usage depends on the financial result of the company. Goods part of costs in production enterprises of material resources forms the basis. That is why it is always a commodity constant monitoring of the use, balance, movement of reserves is necessary. That's why from time to time the companies themselves have a year it is necessary to analyze its use during. For analysis the information is carried out by way of inventory. Coming to this point an increase in the part of the main expenses in enterprises, an increase in expenses and it has a negative impact on the financial results of companies. In this article, expenses of economic subjects the role of goods and material resources in the section, the impact on the price. We analyze to what extent we can use them to give conclusions and suggestions.

Methods
The research method used in solving the problem includes an analytical method. Figure captions should be part of the figure caption, not part of the figure. The methods used in the completion of the research are written in this section. In the Research Methods, small and non-main tools (already common in the lab, such as: scissors, measuring cups, pencils) do not need to be written down, but simply write down the main set of equipment only, or the main tools used for analysis and / or characterization, even need to go to type and accuracy; Write in full the location of the research, the number of respondents, how to process the results of observations or interviews or questionnaires, how to measure performance benchmarks; common methods do not need to be written in detail, but

simply refer to the reference book. Experimental procedures should be written in the form of news sentences, not command sentences.

Literature Review

Account of goods and material resources There are many local and foreign scientists on their grouping expressed their ideas in their scientific research works. For example, By F. Gulomova, the following are the goods and material resources inserted:

1. raw materials used in the production of products and materials, purchased semi-finished products, finishing products, fuel etc.;
2. livestock and grazing animals;
3. unfinished processing of parts, components, products and unfinished production, finished products prepared in the organization;
4. goods purchased from other legal entities and individuals, Economists Sh. Khaidarov and H. Tukhsanov are interested in this issue was approached as follows;
5. raw materials (cooking materials, fuels, etc);
6. unfinished production and semi-finished products, these are considered at the level of training;
7. finished products and goods.

According to the doctor of economics, professor S.N Tashnazarov "in the definition given to commodity resources in our national standard he said "to carry out administrative and social-cultural tasks cited.

Also, according to the definition of N.I. Ladutko, one of the foreign scientists, "production reserves raw food, materials, purchased semi -finished products, components, constructions, details, fuel, etc, i.e., goods for the purpose of obtaining finished products Human labor is the subject of labor directed to them During the production process, it preserves the original form and is a product Different from step-by-step means of labor, labor objects are fully consumed, their value is fully related to this product passes and is replaced after each production cycle According to O.A. Levkovich, "the production of resources, used as objects of work, processing or production in the creation of new use value in the process of production or economic. Production intended for use for needs elements are understood. They are completely consumed in one production cycle is made and its value is fully equal to the value of the product (works, services).

According to S.Sedki, A.Smith and A.Strikland, "goods-expenses incurred by the company in full on account of reserves full information about the expression and the expected profit for investors should serve to give. Professor M.A Vakhrushina says "resources in international operations during the ordinary course of business or the production and sale of the product assets intended for production and consumption are considered will be caught

Analysis And Results

Currently, a number of fundamentals issues, in particular, to account for goods and material resources in warehouses the issues of organization of reception remain controversial and goods and material resources depending on the nature and activity of the enterprise requires improvement of the account. Fulfilling this goal for management of production resources of enterprises and organizations it is necessary to determine the directions.

Account of goods and material resources in economic entities. To organize correctly, first of all, answer a number of questions must give:

- a. from where, when, how much and in what quantity of goods and material resources received, how the delivery process was carried out;
- b. to whom, when and how much goods and material resources were released;
- c. how the production program was implemented;
- d. balance and determined by types of goods and material resources how the standards are followed and so on.

Ownership of economic property of economic subjects, goods and material resources according to the manufactured products can be divided into the following groups:

- a. 1010 account - Raw materials and materials;
- b. Account 1020 – Purchased semi-finished products and packaging products;
- c. 1030 account - Fuels;
- d. 1040 account – Spare parts;
- e. 1050 account - Construction materials;
- f. 1060 account – Materials suitable for dishes;
- g. 1070 account - Materials issued for foreign processing;
- h. 1080 account - Inventory and household equipment;
- i. 1090 account - Other materials.

Calculate when studying the condition of goods and material resources special attention should be paid to its management. Accepted "Accounting Law", "Producing Products (Works, Services). Composition of production and sales costs and financial result on the formation procedure" of the System and accounting account international and national standards for commodity resources the questioner.

Goods and materials in the operation of economic entities there are the following groups of resources (Figure 5).

Fig. 5. Classification of goods and material resources 1

It is important to correctly evaluate the materials in accounting terms is the owner. Evaluation of production resources "Goods-material should be based on IAS 4 "Resources". This standard eligible materials at the lowest price, i.e. at cost or net sales should be considered in the price. Because of accounting one of the reflection of the principle of caution, underestimation the rule is: at cost or at net sales value.

They are in the process of accounting for goods and material resources in the following order, i.e. inventory is the least of the following evaluated by value:

a) production of products at cost or material transportation and preparation costs are added to the purchase price of resources;

b) them at an agreed price at net realizable value after deducting sales preparation and sales related expenses at the remaining price.

Goods in the order of valuation of goods-material resources at cost price. The cost of material resources consists of:

- a. purchase costs of inventory, including purchase price (purchase from the amount specified in the invoice the difference between deductions), customs fees and other taxes (excluding those intended to be covered), freight cost (loading, taking into account unloading operations and cargo insurance on the way), from other costs directly related to the purchase;
- b. processing costs and production of finished products from costs directly related to, including:
- c. a machine for turning raw materials and materials into finished products and payment of labor wages of workers directly employed in the equipment and social insurance costs;
- d. to turn raw materials and materials into finished products spent fixed and variable production overheads consisting of regular distribution;
- e. -to deliver TMZ to the designated place in the current period in the process of transportation or bringing them to the desired state (ready delivery of goods to the warehouse, goods on the basis of individual orders harvesting and harvesting costs, etc.) other expenses incurred;

Usually it is material in accounting and taxation operations the cost of purchasing stocks (amounts to be paid to the supplier) and all costs associated with their purchase are material called the purchase price of the stock.

Related to the purchase of inventory and to the costs included in their cost (that is, Purchase price) includes the following:

- a. duty payments and fees;
- b. taxes on the purchase of one unit of goods and material resources and amount of fees (if they are not covered by the company):
- c. a supplier involved in the purchase of goods and material resources and commission awards paid to intermediary companies;
- d. certification of inventories and their purchase on testing in accordance with the technical conditions related to expenses;
- e. preparation of goods and material resources and use of them costs associated with delivery to the address of use. To them transportation and preparation costs, tariffs for loading and unloading payment (freight) and daily use of goods and material resources insurance of transportation risks

costs include;

- f. directly related to the purchase of goods and material resources other expenses;

The cost of purchasing inventory appears to be determined based on the primary documents confirming its existence.

Methods of calculating the cost of goods and material resources composed of the following:

- general identification method based on specific costs Non-interchangeable concrete units are special individual products, goods and services made to order used to calculate the price.

Weighted average value method (AVECO) - TMZ each unit value at the beginning of the reporting period is different TMZ units and a variety purchased or produced during the reporting period.

It is determined by the weighted average value of TMZ units. The weighted average value of the unit is the total value of TMZ by dividing by the number of units of reserves is determined.

- a. valuation method based on the first purchase prices (FIFO - the first input first output) of goods purchased first the cost of which is primarily carried over to the goods sold It is based on the order of need;
- b. the last purchase price method (LIFO) - the last purchase;

The cost of goods sold is primarily the cost of goods sold to determine the value of resources at the end of the reporting period and the cost is the cost of goods purchased in the first place is based on the assumption that it is calculated based on.

Continuous delivery of goods and material resources, placement, intelligent warehouse to organize storage and production organized management plays an important role, because the manager full speed of delivery in the activities of entities coordination is always impossible.

- a. The main functions of the warehouse are as follows:
- b. Sufficient volumes for the continuity of the production process and assembling material resources in the nomenclature;
- c. Proper storage and accounting of materials;
- d. organize workshops and sites with goods and material resources and
- e. continuous supply;
- f. for direct use of materials in production preparation;
- g. control cargo implementation of a complex of operations related to Goods in warehouses of economic entities.

There are several methods of accounting for resources, which are listed in Table 1 is quoted.

Methods of accounting for stock in warehouses of economic entities. 1-table

№	Accounting	Explanation of accounting form
1.	By types of TMZ	Analytical account cards are opened on the basis of primary account registers for each type of inventory, where they are accounted for in kind and money. Accounts of working balances of the analytical account are drawn up at the end of the reporting period. The inventory is compared with balances and working balance records on analytical cards.
2.	TMZ nomenclature	Primary account registers are grouped on the basis of numbers according to the nomenclature of TMZs, and at the end of the reporting period, the final nomenclature number for each data is entered into the accounts of circulating balances. Accounts of working balances are created for each warehouse and each, TMZ account in kind and cash,
3.	TMZ balance (operating or accounting)	According to The balance method of accounting by nomenclature analytical account registers of is based on the use of warehouse account cards. The accounting officer checks the correctness of the accounting records on the receipt and consumption of materials in the warehouse every day and confirms the balance on the warehouse accounting analytical card with the personal signature of the accountant. Based on the information in the circulation records, the composition of TMZs is concluded,

Analytical account of goods and material resources, price information in warehouses technical groups of production resources by nomenclature. Developed by the author based on the data is carried out with the help of Analytical account registers of materials groups, storage places, responsible persons, synthetic grouped by ledger accounts and subaccounts. Analyst information on accounts is summarized in financial statements warehouse account analyst cards included in the account registers.

Controlling the storage and movement of goods and material resources, evaluating them, comparing them with inventory account information, as well as from analytical calculations for generalization of goods and material resources are used. From computer technology in store accounting department is simplified in use. In this case, all incoming and outgoing documents daily or when they arrive from warehouses recycled. Pre-existing, developed by science and operations. Inventory accounting methods developed in recent years has lost its importance to a certain extent and is mostly called permanent under the conditions, it was aimed at the manual labor system. Therefore, today all this is the most important part of accounting commodity, which is one of the areas that require labor creating an analytical account of the availability and movement of resources and improvement of management methods and demand for new approaches does.

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