

CLASSIFICATION OF AGRICULTURAL ASSETS IN THE CONDITIONS OF MODERNIZATION OF THE ECONOMY, IMPROVING THEIR ACCOUNTING AND REPORTING

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Abstract:

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This in the article according to international standards agricultural enterprises accounting in the balance sheet proposals on the composition of assets have been developed. In the balance sheet detailing of fixed assets by types (classes), investment properties, such as substances input offer done In the article, the account of assets in agriculture organizational and methodological aspects are highlighted

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INTRODUCTION.

One of the important tasks of accounting is the formation of real and detailed information about the processes of reforms implemented in enterprises, and their timely delivery to users, first of all, investors.

In the conditions of economic liberalization, each business entity carries out investment operations with its own or borrowed funds to form assets. The formation of assets in this manner is called capital investment. The formation of long-term assets, including tangible, intangible and financial assets, has its own special features, and these aspects play an important role in the recognition and reflection of assets in the accounting balance sheet.

ANALYSIS OF LITERATURE ON THE SUBJECT

Significant reforms were also carried out in accounting in order to align accounts and financial statements with international standards . In particular, the classification of assets in agriculture, improvement of their accounting and reporting is being considered as a research object by economists in recent years. In particular, accounting of assets Robert C., Racket M.[1], Astakhov VP[2], Van Horn Dj. K. [4], Balakireva NM[3] , Dodonov Scholars such as AA [5]. of research subject has been

Asset accounting and reporting have been studied by many scientists of our country. In particular, Egamberdiyeva S.R [6,7] , S. Tashnazarov[8] , K.Burazov[9], R.D.Dusmuratov[10], Avlokulov A.Z. [11] s of assets to the composition entered main tools, intangible of assets accounting account, control and analysis related to their amortization research issues they did

To the economy about in the literature [12,13] "capital bets" the term main tools to form and to restore gone expenses own include highlighted.

In our opinion, market relations are far from developed term assets new of objects appear to be relationship with expenses related to the purchase of fixed assets, intangible assets and for the improvement of leased fixed assets and land spend done material expenses complex capital the stakes organize is enough. That's why for, long term material and intangible asset formation for directed investment expenses capital deposits that fire would be appropriate was

RESEARCH METHODOLOGY.

Research of the issues of asset accounting in agriculture based on international standards, that is, the classification of assets, the improvement of their accounting and reporting, their accuracy and completeness, and the implementation of organizational measures, methods and actions adopted in order to prepare reliable financial information in a timely manner. methods and approaches such as quantitative and qualitative, induction and deduction, space and time, analysis and synthesis logical analysis were used in the process of making.

MAIN ANALYSIS AND RESULTS.

0800 "Capital Investments" scheme was introduced in the 21st BHMS in order to reflect the movement of funds made for the purpose of capital investments in the accounting account, and appropriate schemes are defined for it in order to account for the objects and types of tangible and intangible assets.

In our opinion, the naming of schemes does not fully reveal their purpose. Therefore, the scheme 0800 called "Capital investments" is expanded, including 0810-"Capital investments spent on the construction of fixed assets", 0820- "Capital investments spent on the purchase of fixed assets", 0830-"Fixed assets" Capital investments spent on the formation of a herd", 0840-"Capital investments spent on land improvement", 0850- "Capital investments spent on fixed assets formed for the purpose of leasing", 0850- "Improvement of long-term leased fixed assets 0860- "Capital investments spent for the purchase of intangible assets" and 0890-"Other capital investments" include information on investments directed to the formation of long-term assets. would have ensured completeness.

In the accounting balance, capital investments are shown in the item "Capital investments in progress", in which the capital assets spent on fixed assets completed and purchased by the enterprise, spent on land improvement, and long-term leased capital assets capital expenditures for improvements, purchased intangible assets are reflected in the cost of capital investments.

Assets in the modern accounting process movement and feel the situation fear in dying from the accountant to the bank he was squealing correct accounting records , accounting transactions and to his own feelings take away important importance occupation is enough For this the correct formulation of the accounting policy , their status in the report on the financial status of the enterprise, i.e., their correct location in the balance sheet, serves as information at a level that is convenient and satisfactory for the users of the information .

Below, the accounting balance that we offer serves to highlight the assets in agricultural enterprises at the level of the requirements of MHXS.

In practice accounting balance current assets part too advanced foreign experiences and international standards based on improvement is demanding

In the practice of international accounting and reporting, "biological assets" financial account and of the report important object as is recognized.

However, in the reports currently used in the accounting and reporting system, the village economy of enterprises biological assets about information information of users requirements complete answer will give that won't be.

This, in turn, provides reliable and relevant information in financial statements will cause the level of utility to decrease to a certain extent. Impartial auditors of the operational activity of the economy and the effectiveness of the management system by in assessment too many difficulties gives birth

Adjustment of biological asset accounting to the requirements of international standards, biological assets at the expense of circle developed countries from experiences efficient Achieving the use of this is the most important thing for all countries today current remains one of the issues.

In our opinion, it would be appropriate to develop a plan of working accounts that implements asset accounting in order to maintain asset accounting in accordance with the requirements of international standards.

Considering these aspects international standards requirements reflecting long-term assets in the accounting balance sheet order recommended option we present in the table below (Table 1).

Table 1
For the 4th quarter of 2022
ACCOUNTING BALANCE Form No. 1¹

Indicators name	String code	Report period per head	Report period to the end
1	2	3	4
Active			
I. Long term assets			
Main tools :			
Empty hose (re reset) value (0100)	010	124303.08	136733.38
Attrition sum (0200)	011	45163.39	49679.72
Balance value (line 010 - 011)	012	79139.69	87053.66
Biological assets			
Perennial trees *²			
Empty hose (re restore) value *	020		
Attrition amount *	021		
Balance (balance) value (line 020 - 021) *	022		
Older animals			
Empty hose (re restore) value *			
Attrition amount *			
Balance (balance) value (line 020 - 021) *			
Intangible assets :			
Primary value (0400)	0 40		
Depreciation sum (0500)	041		
Balance value (line 0 4 0 - 041)	0 4 2	0.00	0.00
" Long term investments " (0600)* (line 0 51 + 0 52)	050	0.00	0.00
Precious papers (0610)	051		
Other long term investments	052		
Installable equipment (0700)	060		
Capital deposits (0800) (line . 071+072+073+074+077+078)	070		
0810- "Capital investments spent on the construction of fixed assets"*	071		
0820- "The main one tools buy get spent on capital bets"*	072		
0830- " Irregular assets spent on purchase capital bets"*	073		

¹ Balance sheet proposed by the author

²Accounts marked with * are offered by the author

0840-"Capital investments spent on the formation of long-term biological assets"* (line 075 +076)	074		
0841-"Capital investments spent on the formation of animal husbandry"*	075		
0842-Capital investments spent on maintenance of perennial plants"*	076		
0850- "Capital investments spent on the improvement of long-term leased fixed assets"	077		
0890-"Other capital bets"	078		
Long term receivables debts (0910, 0920, 0930, 0940)	080		
Long term delayed expenses (0950, 0960, 0990)	081		
I b death according to total (line.012+022+03 2 +0 42 + 050 + 060 + 070+080)	090	79139.69	87053.66
II. Current assets			
Material reserves , total (line 1 10 +130+140+150)	100	12458.81	9150
Work release reserves (1000, 1500, 1600) (line 111 +120 + 150)	110	12458.81	9150
Materials (1000)	111		
Accounting for short-term biological assets (1100)	120		
Young animals - short term (1110) (line 121 + 122 +123)	121		
In feeding animals - short term (1120)	122		
Plants – short term (1130)	123		
Not completed work output (2000, 2100, 2300, 2700)	130		
Ready product (2800)	140		
Goods (from 2900 to 2980 difference)	150		
The future period expenses (3100)	1 6 0	25488	
Delayed expenses (3200)	170		
Debtors, total (string 190+200+210+220+230+240+250+260+270+28)	180	17782.3	148317.4
from which : term past *	181		
Buyer and of customers debt (from 4000 to 4900 difference)	190	10.3	142411.2
Separated of divisions debt (4110)	200		
Debt of subsidiary and dependent economic societies (4120)	210		
To the employees given lumps (4200)	220		
Vouchers given to suppliers and contractors (4300)	230	17772	5004.2
Taxes and other mandatory payments to the budget (4400)	240		902
Lump sum payments for trust funds and insurance (4500)	2 50		
Debt of the founders for shares in the authorized capital (4600)	260		
Employees' debt for other operations (4700)	270		
Other receivables debts (4800)	280		
Money funds , total (line 300 +310+320+330) , this including :	290	0.00	0.00
At the checkout money funds (5000)	300		
Calculation in the account money funds (5100)	310		
foreign currency money funds (5200)	320		
Other money funds and equivalents (5500, 5600, 5700)	3 3 0		
short term investments (5800)	3 4 0		
Other current assets (5900)	350		

Total for part II (line 100+160+170+180+290+340+350)	3 6 0	55729.11	157467.4
Balance asset according to total (line . 090 +3 6 0)	370	134868.8	244521.06

CONCLUSIONS AND SUGGESTIONS

Despite a lot of research in the field of accounting, there are problems with the classification and accounting of assets in agriculture. However, agriculture occupies an important place in the economy of our republic. In recent years this to the field too foreign investments wide attraction to be done despite this in accordance with the requirements of international standards of accounting and auditing of biological assets theoretical, organizational and methodological basics completely created that won't be. Including in our republic biological assets at the expense of circle national standards not created. In our opinion, the calculation of biological assets 5-BHMS and 4-BHMS arrange with solin needs work .

A is in goods accounting in the balance sheet some substances not included. For example, investment properties, long-term tax assets and others. Non-current assets classified as held for sale long term assets in the composition reflection failure to deliver must that we think Older animals specifically intended for sale are also far away term assets in the composition reflection failure to deliver must

Well organized accounting account economy host of the subject financial and economic situation, of activity efficiency, in general to him belongs to all economic information this from the data to users defined form and in content delivered to give must In practice accounting balance current assets part too advanced foreign experiences and international standards based on improvement is demanding

In our opinion, it would be expedient to develop a plan of working accounts that perform asset accounting in order to maintain asset accounting according to the requirements of international standards, and to clarify their status in these accounts in the accounting balance sheet.

Enterprises in agriculture modernization processes and to them to be entered capital to the status of all accounts recommended by us for investment accounts according to asset, constant, balance accounts is also to each of them sure goal and tasks will be loaded.

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