

ANALYSIS OF FACTORS AFFECTING THE VOLUME OF PRODUCT SALES

N.Sh.Esanmurodova, I.B.Sapayev, O.Sh.Qurbonov, Sh.R.Sadullayev, S.F.Sayfiddin Hoji,
D.A.Turdaliyeva, A.O.Muxammadolimov

*Tashkent Institute of Irrigation and Agricultural Mechanization Engineers, National
Research University, Tashkent, Uzbekistan*

E-mail: nilufar1289@gmail.com

Abstract: Enterprises, as freely operating entities, independently define trade relations. The process of buying and selling products, work and services is the basis of market relations. The sale of products (work, services) is based on mutual contractual agreements based on property relations. According to the tax legislation of our republic, the product is considered to be sold if the product is shipped in bulk and the account documents are presented to the other party (buyer and customer). The right of ownership of the products shall be removed from the enterprise and transferred to the other party from the moment of their shipment. Settlements on them are settled by mutual agreement of the parties.

Keywords: market mechanism, legal document, pre-sale relationship.

Introduction

Generally, there are two conditions for considering products as sold, the "cash method" which characterizes the fact that they are shipped in bulk and money is received in the company's account, and the "accounting method" in which they are shipped in bulk and are considered sold from the moment the accounting documents are presented. The new legal aspects of property ownership mainly consist of the second method. Also, the entire system of calculations is based on this law. The only exception to the pre-sale relationship is that the collection of funds for the two oversold products is directly the property owner's problem.

The legal aspects of the mutual agreement of its subjects are expressed in the contractual relations, the sellers and buyers of the products, their obligations, the form, period and conditions of the calculations, the measures used in their violation, and their regulation are reflected. Products are sold at wholesale and retail prices. The prices used by the company can be described as follows.

After gaining the status of an independent republic, our country followed the path of economic development through the market mechanism. Due to independence reforms, in the conditions of the market economy, which took the place of administrative-command methods of management, the contract became the main legal document establishing economic relations between enterprises, institutions and organizations of all forms of ownership, as well as entrepreneurs. In the recent past, the system of contracts was also used during the period of the planned economy. However, in the era of sole ownership, i.e., the exclusive right of state ownership, contracts were only considered a tool used to fulfill plans and tasks. In addition, previously, the contract was not considered a full-fledged legal document expressing the wishes and interests of the parties who signed it. Their use was limited, and even the conclusion of transactions between citizens was condemned as a crime punishable by law. In this sense, it is noteworthy that serious work is being done in our country to completely change the legal status of the contract and to improve the culture of concluding a contract in general. Now, the contract is not based on planned production and distribution factors. As far as we know, according to the requirements of market laws, contractual relations were implemented in the form of goods and money, i.e. equal payments, and the contract began to serve

them as a legal form. Today, the Constitution of the Republic of Uzbekistan, the Civil Code, a set of laws on conducting economic affairs, laws on ownership, entrepreneurship, enterprises, and other regulatory documents are legal sources that regulate contractual relations.

Contract enforcement is one of the most urgent problems today. Non-fulfillment of the contract not only causes economic damage to the enterprise, but also endangers its welfare, and causes the workers of both sides of the enterprise to be unable to receive salaries.

Main part

Competent and thorough construction of business contracts does not allow the parties to misinterpret the obligations, and when one of the partners has a dishonest attitude to the contract or accidentally breaks it, this situation will cause damage to the other party. It cannot be said that all business leaders and entrepreneurs have developed a sense of responsibility for the financial results of their activities. In the inspections carried out by the legal authorities, many cases of non-compliance with the law in the conclusion and execution of contracts by the heads of some enterprises and organizations were found. Most leaders have not yet developed a sense of ownership. The attitude of ignoring the material and financial results of their business in some leaders is shown in the case of disdain for the law and the courts.

Before the implementation of the sales plan in general, it is necessary to determine the implementation of the sales plan taking into account the contractual obligations. This indicator evaluates the relations and activities of the enterprise with respect to contractual obligations.

Table 1.

Analysis of the fulfillment of contractual obligations on "Asaka eg" open joint-stock company

Indicators	According to the business plan	In fact
1	2	3
1. The volume of sold products, in thousands of units	14917058	18116731
2. The volume of products not delivered in relation to contractual obligations, in thousands of rubles	x	103672
3. The volume of product sales, taking into account contractual obligations, in thousands of rubles	-	14813386
4. Fulfillment of the product sales plan taking into account contractual obligations, %	x	95.62

99.3 % (14813386 x100: 14917058) fulfilled, taking into account the obligation. 103,672 thousand cubic meters of products in the contract were not delivered to consumers within the terms agreed in the contract. This leads to a decrease in trust in the enterprise that supplies the product, and various economic penalties are applied to this enterprise. As a result, the company's financial and economic situation may worsen and it may lose its position in the competitive market.

Account 4010 "Accounts receivable from customers and customers" is used in the calculation method, that is, when the fact of delivery (shipping) of products, work and services is considered sold. This account is an asset, the balance of which shows the unpaid sales value of products, works, services delivered to the customer; the debit turnover shows the sales value of the products, works and services delivered in the reporting month, and the credit turnover shows the amount paid by the customers in the reporting month.

Correspondence of accounts on the account of income received in the main (operational) activities (9000) when products, work and services are sold for cash, to the amount of products transferred to other organizations in the form of short and long-term investments, to the amount of services provided for the construction of own capital, products spent for domestic needs and to the amount of services rendered, to the amount of products and services given to employees in connection with wages, to the amount of dividends paid with products. At the end of the accounting period, the closing of the 9040 and 9050 accounts, the synthetic account of the accounts of the products shipped and sold is kept in the 11th journal order. This journal order is assigned to record credit transactions of accounts 2810, 9410, 9010, 9020, 9030, 9210, 9220, 4010 and analytical data of accounts 9010, 9020, 9030. Journal order 11 is filled based on the analytical data of vedomosts 15 and 16.

The amount reflected in the credit of accounts 9010, 9020 and 9030 is closed at the end of the month in correspondence with account 9900 "Final financial result".

In addition to keeping a synthetic account of the production and sale of products in the enterprise, it is also important to organize the analytical account of these processes correctly and in a timely manner. Analytical accounts are the information base necessary for the analysis and control, planning, management and leadership of the economic activities of the enterprise.

Analytical accounts for 2010 "Main production" and 2310 "Auxiliary production" accounts are kept separately, indicating each order, type of work, product type, calculation items, and the place (workshop) where the work was performed. An analytical scorecard (vedomosti) has been developed for this purpose.

2510 Analytical account on the "General production costs" account is kept in 12 accounts. This account is opened for each trade every month according to the debit synthetic indicators of the 2010, 2310, 2610 accounts and the corresponding accounts from the credit of the 2510 account. 12 records in the form of a checkerboard, the sum of business transactions on the accounts is written in the corresponding columns.

Article 1 debit of account 2510 corresponds only to credit of account 0200; 2 items with credit of 10, 6520, 6710, 8910, 2310 and other accounts; Item 5 corresponds only to report 1310 "Depreciation of ATB". Such a structure of the report provides an opportunity to analyze the composition of expenses, to control the correct accounting. The presence of the following indicators shows the advantage of 12 accounts: "Total by month", "Monthly by estimate", "Actual from the beginning of the year", "Quarter by estimate (annual)" on 2510 accounts. Comparing these indicators makes it possible to find reserves to reduce the cost of products, to avoid excessive costs. The information of the "Actual since the beginning of the year" indicator is used to manage production and analyze its service.

Conclusion

The amount of the final turnover on the credit of production accounts is calculated monthly from the 10/1 journal order.

The account of the movement of goods in monetary terms is kept in the register 16 "Expression of the movement of goods in money". From section 1 of 16 records, we get the definition of the full details of 2810 accounts in two grades, i.e. actual and imputed.

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The account of the movement of the downloaded products is 16 accounts

It is kept in section 2. In this section, the analytical and synthetic accounting of shipped, sold products, material values, services and accounts with customers is combined. Analytical account of sent and sold n products is organized according to the types of their natural form according to two payment documents at two prices at actual cost and at two sales prices. The basis for filling out the second part of the report is the previous month's record, payment documents, orders for products shipped in the reporting month, invoices, as well as bank statements taken from the company's account.

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