

ACCOUNT OF PRODUCTION AND SALE OF PRODUCTS IN ENTERPRISES PURPOSE  
AND IMPORTANCE OF ORGANIZATION

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**Abstract:** The economic freedoms created in our country create ample opportunities for entrepreneurs to engage in all activities that do not conflict with the current legislation. Subjects of private and other forms of ownership aiming at profit are necessarily engaged in some production, trade, service or other type of activity. Regardless of which of the listed types of activities, the operating enterprises must make calculations with the state regarding taxes, with buyers and customers regarding the products delivered, and with employees regarding wages. This, in turn, creates the need to organize and properly maintain an account in any enterprise.

**Keywords:** economic transactions, manufacturing enterprises, real costs.

**Introduction**

Currently, most of the economic entities in Uzbekistan are engaged in the production and sale of consumer products. Correct reflection of economic transactions occurring in production enterprises and organization of their accounts provides an opportunity to determine the future prospects of the enterprise. The activities of manufacturing enterprises cover a very wide economic process, that is, they carry out supply, production and sales processes simultaneously to ensure the continuity of production. This makes the accounting process of the enterprise even more complicated.

In order to accurately and timely reflect all economic transactions in accounting, the goals and tasks of accounting for each individual process are defined in Article 2 of the Law "On Accounting". The purpose of accounting under the law is to provide users with complete and accurate financial and other accounting information in a timely manner. To achieve the specified goal, the tasks of accounting are as follows:

- reflect the real costs related to the production and sale of products in a timely, full account;
- timely and correct reflection of all economic transactions related to the cost of finished products in the account, monitoring of compliance with the specified reserve standards and storage of products in warehouses;
- formation of complete and accurate information on the state and movement of assets, property rights and obligations in accounting accounts;
- generalization of accounting information for the purpose of effective management;
- financial, It consists of accurate preparation of financial statements and other reports .

**Main part**

Based on the general goals and tasks of accounting, the tasks of the account are determined for individual account objects. This depends on the organizational and technological structure of the business process of the enterprise.

The timely performance of these tasks depends on the smooth operation of the enterprise, the correct organization of warehouse management and product sales, and the timely formalization of business transactions in documents.

Production process accounting in enterprises calculates all material and labor costs for product production and serves to determine the cost of a product unit. Management accounting mainly deals with this. The most important part of B accounting is focused on the accounting of estimated production costs, and the following legal regulations are the basis for this:

1. Legal documents;
2. A set of social rules - that is, national accounting standards;
3. Methodological guidelines for accounting, developed by country.
4. Internal working documents issued by the enterprise on setting the accounting policy and organizing the circulation of documents.

Constitution of the Republic of Uzbekistan, the Civil Code of the Republic of Uzbekistan, the Tax Code of the Republic of Uzbekistan, the Law of the Republic of Uzbekistan "On Accounting" and other relevant legal documents.

The second group of regulatory documents includes the National Accounting Standards of the Republic of Uzbekistan developed and recommended by the Ministry of Finance of the Republic of Uzbekistan. Including finished goods in accordance with No. 4 entitled "Inventories", which regulates the production of goods are the assets of the business entities and they are part of the inventory of the enterprise in the form of finished products and goods intended for sale in the daily activities of the business entity .

In the years of independence, the implementation of reforms in the field of accounting in our country led to changes in the most basic issues. One of them, first in 1995 and later in 1999, the adoption of the Regulation " On the structure of costs of production and sale of products (works, services) and the procedure for forming financial results " caused radical changes in the accounting of our country. This Regulation determined the distribution based on the nature of expenses and their relationship with the profit of the enterprise during the reporting period.

The organization of production cost accounting is based on this Regulation "On the structure of production and sale costs of products (works, services) and the procedure for forming financial results".

Taking into account the current legislation on accounting and reporting, this Regulation was developed in order to unify the expenses added to the cost of products (works, services) by residents of the Republic of Uzbekistan, legal entities and individuals who are economic entities.

The fourth group of regulatory documents includes the internal working documents produced by the enterprise for determining the accounting policy of the enterprise and organizing the circulation of documents. In this, the enterprise develops its own independent accounting system based on the above-mentioned regulatory documents for accounting objects, that is, categorizing production costs and accounting for them strictly determines the order of reflection.

A business plan is one of the main documents defining the development strategy of an economic entity. At the same time, he:

- of the enterprise to clearly define the strategic situation and leads to other effective work ;
- b teaches how to plan and run a business in a harsh economy;
- helps to compare the actual activity with the planned indicators and make changes to them in time;
- It offers banks, investors and creditors the necessary information on the enterprise's activities .

In many enterprises, firms and organizations, a business plan is created after market research, that is, consumer demand and supply are studied and product development begins.

A business plan can be prepared by a manager, an entrepreneur, a group of companies and a consulting organization.

An extended business plan is drawn up to develop a strategy for the development of a large firm. All such companies always aim to modernize their products and services. Firms that always take risks and produce products, first of all, regularly work on developing new types of products, and so on.

Economists and statisticians form the basis of the group of experts who develop the business plan. The business plan expresses how the situation will be in the future both inside and outside the company. The business plan is necessary for the management of the company to find out how it will behave in the conditions of shareholder ownership and, to a certain extent, in the creation of companies. With the help of this business plan, the management of the enterprise decides what part of the profit should be kept for increasing the fund, and what part should be distributed among the shareholders in the form of dividends. Business plans are also used to improve the organizational production structure of companies. The business plan is a permanent document and is regularly updated.

The business plan is the result of research and organizational work to study the specific direction of the enterprise's activity in a specific market, and is based on the following:

- comprehensive production-economic and commercial analysis in order to determine the weak and strong sides of the enterprise, to determine its characteristics and differences from other similar enterprises;

- to the financial, technical, economic and organizational mechanisms used for the implementation of specific tasks.

The business plan is one of the main documents defining the development strategy of the enterprise. At the same time, it is based on the general concept of the development of the enterprise, describes the economic and financial aspects of the strategy in some detail, justifies specific measures from a technical and economic point of view.

A business plan includes part of an investment plan that should be implemented over a period of several years. The following steps are used when creating a business plan:

1 - stage. Develop a development concept.

2nd stage. Development investment program.

3 - stage. Making a business plan for the medium term.

Step 4. Measures for the implementation of the business plan.

A business plan allows you to solve several tasks, but the main ones are as follows:

- substantiating the appropriateness of the directions of the company's development from an economic point of view;

- determining the source of necessary funds for the implementation of the chosen strategy, that is, the methods of gathering financial resources;

- selecting employees who can implement this plan.

A business plan describes the business process of the enterprise and shows how the managers of the enterprise can achieve their goals, first of all, how to increase the profitability of the business. A well-developed business plan helps the company to grow, to gain new positions in the market, to determine the prospects of its development, to choose the appropriate methods for the implementation of goals for the production of new goods and the creation of new types of services.

A business plan is not only an internal document of the enterprise, but it can also be used when proposing investors and creditors. Investors should make sure that the project is carefully designed

and that it is effective before investing. They scrutinize the business plan before considering investment opportunities, then meet with the project developers.

World practice shows that in the conditions of the current market economy, a business plan is absolutely necessary for everyone. Its relevance is explained by the following:

- **First**, our economy has moved to market relations. Business entities cannot imagine the problems that arise in market conditions. They are not ready enough to answer them;
- **secondly**, the field of economic activity, which is changing completely, requires managers with a lot of experience to make changes in the way of doing business, and especially nowadays, it calls to be ready for one thing - competition. There will be no secondary jobs in this field;
- **thirdly**, it is necessary to get investment from abroad, for this we need to have the ability to prove our orders, to be able to show investors that we develop every aspect of investment funds to the level of foreign entrepreneurs.

The size of the business plan will depend on the business activities of the enterprise. It is considered appropriate to use external consultants in the development of a business plan.

It is advisable to cover each part of the business plan separately. There may be repetitions in the content of the sections, as the final text depends on the business plan and the text of the sections.

Managers the ability to describe the most important situations of the business plan and describe them concisely. Writing the goal too wide and large does not give the expected result. Too little coverage can lead to understating of certain situations and the creation of a wrong understanding of the company's activities among investors. The introduction represents the precise relationship of the managers to the main activities of the business plan.

### Conclusion

When studying the volume of products (work, services), the data determined in comparative, wholesale prices and current prices of the current year are analyzed. In order to determine the dynamics of the volume of real products produced during the reporting period, the change in indicators should be determined in absolute and relative (percentage) terms. In such an analysis, it is desirable that the comparable indicators are calculated at the same prices, that is, brought to the comparable demand. The reason is that only the quantitative increase and the decrease without the impact of the price factor are visible in the determined changes and differences, which increases the effectiveness of the analysis. Growth rates of the volume of products (work, services) compared to previous years are determined at the same comparative wholesale price. By comparing the volume of products (work, services) expressed in the current wholesale price with the one in the comparative price, the effect of the price change on the product quantity is determined.

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