

## IMPROVEMENT OF INVENTORY ACCOUNT OF ENTERPRISES

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**Annotatsiya:** *Tovar moddiy zahiralari korxonaning aylanma mablag'larida faoliyat sohasiga qarab, 30 foizdan 90 foizgacha bo'ladi. Korxonaning moliyaviy va iqtisodiy ahvoli ko'p jihatdan ana shu Tovar moddiy zaxiralaridan foydalanish samaradorligiga bog'liq. Har bir ishlab chiqarish korxonasida mahsulot ishlab chiqarish jarayonining to'xtovsiz davom etib turishida Tovar moddiy zahiralarning o'рни juda kattadir. Tovar moddiy zahiralari asosiy vositalardan farq qilib, bir ishlab chiqarish jarayonida o'zining qiymatini to'la ravishda mahsulot tan narxiga o'tkazadi.*

**Kalit so'zlar:** *Tovar moddiy zahiralari, Korxonalar, xomashyo, materiallar, ombor, buxgalteriya hisobi, xarajatlar, hisobot, audit.*

**Annotation:** *Material stocks of goods are from 30% to 90% of the company's working capital, depending on the field of activity. The financial and economic condition of the enterprise largely depends on the efficiency of using the material reserves of these goods. Material reserves play a very important role in the uninterrupted continuation of the production process in every production enterprise. Commodity material reserves, unlike fixed assets, transfer their value in full to the cost of products during one production process.*

**Key words:** *Commodity stocks, Enterprise, raw materials, materials, warehouse, accounting, expenses, report, audit.*

### INTRODUCTION

First of all, the basis for this work is the development of a clear program for further deepening and liberalization of reforms in the economic sphere. In this regard, President Sh.M. Mirziyoev said: "According to the analyzes of the International Monetary Fund and authoritative rating agencies, in the current difficult and complex conditions, Uzbekistan is one of the few countries in the world to ensure financial and economic stability, restore production sectors and increase economic activity is being achieved.

Here, recently, the analytical report "Uzbekistan: the way to rise" published by J.P.Morgan investment bank of the United States of America states the same points. 1" he said. This requires that all sectors and enterprises operating in the economy of our republic in the post-pandemic period, in order to make a profit, to further increase the indicators of product production or service, based on the requirements of the market economy.

A multi-sector economy is rapidly forming in our country, in which small business and private entrepreneurship play a leading role. Measures aimed at stimulating the development of small businesses, significantly simplifying the procedure for their registration, and most importantly, the implementation of an effective mechanism for the protection of the rights and interests of entrepreneurship, further development and strengthening of the private sector, which is of great importance in our economy. allows. For example, the President of the Republic of Uzbekistan Sh.M. Mirziyoev: "At this point, I consider it necessary to provide some information about the structural reforms in our economy and the main macroeconomic indicators.

In 2017-2020, the rate of economic growth of our country was 18.3 percent, and the gross domestic product reached 60 billion dollars. Speaking about this, it should be noted that foreign trade turnover increased from 24 billion dollars in 2016 to 36 billion dollars in 2020. Production of industrial products amounted to 369 trillion soums and increased by 23.4% compared to 2016. As a result, the share of industrial products in the gross domestic product increased from 19.5 percent to 27.4 percent.

Due to the liberalization of the economic sector, including customs procedures, the volume of exports in 2020 amounted to 15.1 billion dollars, an increase of 25% compared to 2016.

Recognition of the results of our reforms in various international ratings created an opportunity for our country to enter the international financial markets. In particular, state Eurobonds worth 635 million dollars and 2.5 trillion soums, 785 billion soums of Mortgage Bank and 300 million dollars of corporate bonds of Uzavtomotors joint-stock company were sold to foreign investors this year.

We managed to dramatically increase the confidence of investors in the economy of our country. This is evidenced by the fact that the total volume of investments increased by 2.1 times in a short period of time, including the volume of foreign investments by almost 3 times. Over the past three years, a new tax system has been introduced. The number of taxes has been significantly reduced, taxes on working capital have been abolished. The rate of value added tax was reduced from 20% to 15%, and a comprehensive system of this tax chain was created. The number of small and private business entities in our country has doubled, and 1 million 400 thousand new jobs have been created in the industry. It is particularly important that more than half of these enterprises were established in the next three years. 16 laws and more than 100 decisions were adopted in order to liberalize business activities. Over the past year, the procedure for issuing licenses and permits has been simplified and the terms of their issuance have been shortened. In order to protect the rights of entrepreneurs, a moratorium was announced for all inspections.

Also, as a result of creating favorable conditions for the self-employed population, 500,000 citizens registered and started their activities on a legal basis in one year.

As a result of such an approach in the field of entrepreneurship, Uzbekistan rose from 141st to 69th place in the World Bank's "Doing Business" international rating in five years. Of course, this is a serious indicator, but we are still not satisfied with it. Therefore, we will consistently continue our work in this direction." - he said.

In the conditions of modernization of the economy, it is important to reduce the share of spent raw materials and materials in the cost of finished products obtained from the final stage of the economic activity as much as possible, because the price set for them based on demand and supply determines the level of purchase of products. Based on these transactions and requirements, when organizing production, efficient use of natural and material resources, secondary resources and secondary products should be widely demanded.

Inventories belonging to the subject, including labor goods, raw materials and materials on the way and given for processing, processed, processed, used for production and other economic purposes, working capital the procedure and rules for summarizing information about the composition, quantity, movement of the included labor items, their preparation, purchase, revaluation processes are studied.

#### CONCLUSION

As a result of clearly defining the objects of management and financial accounting in the account of inventories and its research, it is possible to come to the conclusion that the exact demarcation point has not been defined in relation to this issue. This is visible not only in material costs, but also in other objects of the account. The following conclusions were reached summarizing the above opinions and considerations regarding the assessment of inventory and improvement of its audit.

In the conditions of modernization of the economy, it is important to reduce as much as possible the share of spent raw materials and materials in the cost of finished products obtained from the final stage of the economic activity process, because the price set for them due to demand and supply (because the factor that regulates these prices - this is the cost) determines the level of purchase of products.

#### APPENDIX

Commodity stocks- tangible assets that are held 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

Enterprise-an independent business entity with the right of a legal entity. They are organized to produce products, goods, provide services, and perform work. He is engaged in various types of economic activity.

Raw materials- minerals and other natural resources obtained from mines, products produced from them and requiring further processing.

Warehouse- a place where food, tools, raw materials, products, equipment, various materials are stored. There are open-top, semi-closed, multi-span, multi-story,

heated and non-heated types of warehouses. Warehouses are built from stone, gravel, cement, brick, wood and other materials;

a place where water is collected, a water basin, a reservoir

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