

MATERIALS ACCOUNTING

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Annotatsiya: *Materiallar hisobi, mahsulotlar yaratish, xizmatlarni ko'rsatish va boshqa moliyaviy faoliyatlar uchun kerakli materiallarni belgilashni o'z ichiga oladi. Bu moliyaviy hisob-kitob, yuritiladigan xizmatlar, mahsulotlarning ishlab chiqarish xarajatlari, marketing xarajatlari va boshqa moliyaviy faoliyatlar hisob-kitoblari bilan bog'liqdir. Materiallar hisobi, kompaniyalar uchun katta ahamiyatga ega bo'lib, to'g'ridan-to'g'ri tashkilotning moliyaviy natijalarini taminlash uchun kerakli hisob-kitoblar va statistik tahlillarni yaratishga yordam beradi.*

Kalit so'zlar: *Tovar, material, xom ashyo, asosiy material, yordamchi material.*

Annotation: *Material accounting involves the designation of the necessary materials for the creation of products, the provision of services and other financial activities. This is due to the accounting of financial accounting, the services carried out, the production costs of products, marketing costs and other financial activities. Material accounting, of great importance to companies, helps to create the necessary calculations and Statistical Analysis directly to ensure the financial results of the organization.*

Key words: *Brand, materials, raw material, main materials, auxiliary materials.*

Materials are assets that participate once in the production process and transfer their value to a product that is being completely created anew during one production cycle. Materials are divided into 2:

- Main materials
- Auxiliary materials

Proper assessment of materials in accounting is considered important. In accordance with paragraph 11 of BHMS No. 4, the assessment of materials is carried out according to the lowest of the following two assessments-by the actual cost on the date of the balance sheet formation (purchase price or production cost) or by the market price (net sales value). The costs associated with the purchase of materials and included in their cost include:

- contract value of materials;
- duty fees and fees;
- commission fees paid to suppliers and intermediaries who participated in the purchase of materials;
- costs of certification of materials and testing in accordance with technical conditions;

- transportation-preparation costs;
- transportation costs of risk insurance.

The costs of purchasing materials are based on the initial documentation confirming their appearance. These documents can include an invoice, an act of acceptance and submission, an act of inventory, etc. Costs associated with remuneration of purchased materials (expenses for opening a letter of credit, a bank Commission for transfers, a commission for currency conversion and other banking services when purchasing commodity stocks in foreign currency), contracts for the purchase of materials, expenses related to accounting, registration and closing, and other expenses not directly related to the purchase of assets are not included in the cost of Expenses in the form of interest for the use of a loan (debt) when the materials are purchased or prepared at a credit account are not included in the cost of whole or partially purchased materials at its expense. The transport and preparation costs of the organization are taken into account in one of the following ways or are included in the cost of purchased materials:

a) direct (direct) inclusion of Transportation-preparation costs in the cost of materials (addition to the contract price, addition to the monetary price of the contribution to the authorized capital, receipt for free, etc.k. add to current value). It is advisable to apply the method of direct (direct) inclusion of Transport-preparation costs in the cost of materials in organizations with commodity-material reserves of not much nomenclature, as well as in cases where the value of individual types and groups of commodity-material reserves is of great importance;

b) taking Transportation-preparation costs according to the supplier's accounting documents into a separate synthetic 1510-“preparation and procurement of materials” scheme, and then including them in production costs and (or) period costs, depending on the cost or use of commodity-material stocks on the Element “Materials”.

Determining the actual cost of production reserves is carried out by applying the following methods of their assessment:

1. Wise assessment.
2. FIFO (first revenue first output).
- 3 .Mean value method (AVECO).

The procedure for debiting materials must be established in the accounting policy of the enterprise. According to the method of cost of each unit, materials used in a separate order (precious metals, precious stones) are evaluated. The unit of such materials is usually in a single sample.

Write-off of materials according to the FIFO method is carried out in a calculated estimate based on the assumption that stocks will be used throughout the month and in another period according to the sequence of their purchase. When this method is used, the assessment of materials in stock at the end of the month is carried out according to the actual cost of materials purchased last by the time, while the cost of goods, products, work and services sold is taken into account the cost of previously purchased by the time.

In accordance with the mean weighted value (AVECO) method, the value of each unit is determined from the mean weighted value of units similar to the beginning of the period, and from the value of similar units purchased or produced during the period. The average cost of materials can be calculated on the basis of periodicity (periodic calculation) or in each additional delivery process (continuous calculation). In the preparation of financial statements, it is advisable to use the FIFO method in accordance with BHMS No. 4, since the value of production reserves will be closer to the current assessment at the end of the reporting period and accurately reflect the working assets of the enterprise.

The generalization of information about the availability and movement of raw materials, materials, fuel, spare parts, components, purchased semi-finished products, structures, details, dishwasher materials, inventory, farm equipment and values belonging to the enterprise is carried out in the following statements:

- 1010 - "raw materials and materials";
- 1020 - " semi-finished products and components to buy";
- 1030 - "fuel "
- 1040 - "spare parts";
- 1050 - " building materials";
- 1060 - " container and dishbop materials";
- 1070 - " materials given for EDGE processing";
- 1080 - " inventory and farm equipment";
- 1090 - "other materials".

There are several ways to include materials in the balance sheet of the enterprise.

They included:

- Purchase of materials under the purchase and sale agreement
- Origin of the authorized capital as the share of the founder
- Coming down for free (under gift agreement
- Transfer from the composition of long-term assets
- Come and dream in exchange or exchange order
- Etc.

The debit of this account reflects the increase in production reserves, and the credit reflects the expenditure of ulaming for production and other purposes.

Material accounting involves the designation of the necessary materials for financial activities. This involves the creation of accounting, analysis and statistics, which include the calculation of the necessary materials for the creation of products, service and other financial activities. Materials accounting includes various methods for determining the prices and costs of products. Among these methods, valuable materials or products are compared among themselves, information about the department and financial calculations are created to determine the prices of products. Methods related to material accounting include various calculations, analyzes and other important elements that are used to calculate the necessary materials for financial activities. Among these techniques, price

analysis, price strategies, product production costs, marketing costs, and other important calculations are cited. Materials accounting management includes methods for creating and organizing the necessary calculations and analyzes for financial activities. These include important elements such as the collection of methods, financial calculations and statistical analysis, the collection and analysis of data, the preparation of calculations and other financial data, etc. Material accounting and financial analysis are very important for companies. To achieve this goal, it is written about what methods exist for managing documents, calculations and other elements. It can also be written about financial analysis, which can help to write, including the part related to financial activities and material accounting. Materials accounting helps to create the necessary calculations, analyzes and data for financial activities. This information helps to create the necessary calculations and statistical analysis to ensure the financial results of the organization directly. Materials accounting, which is important for companies in securing their financial results, is associated with financial libraries, calculations and other important information. This information is important in ensuring the financial results of the organization, is used by the governing bodies of the organization and plays an important role in obtaining decisions related to financial results.

Material accounting involves the designation of the necessary materials for the creation of products, the provision of services and other financial activities. This is due to the accounting of financial accounting, the services carried out, the production costs of products, marketing costs and other financial activities. Material accounting, of great importance to companies, helps to create the necessary calculations and Statistical Analysis directly to ensure the financial results of the organization. Materials accounting includes various methods for determining the prices and costs of products. Among these methods, valuable materials or products are compared among themselves, information about the department and financial calculations are created to determine the prices of products. Methods related to material accounting include various calculations, analyzes and other important elements that are used to calculate the necessary materials for financial activities. Among these techniques, price analysis, price strategies, product production costs, marketing costs, and other important calculations are cited. Materials accounting management includes methods for creating and organizing the necessary calculations and analyzes for financial activities. These include important elements such as the collection of methods, financial calculations and statistical analysis, the collection and analysis of data, the preparation of calculations and other financial data, etc. Material accounting and financial analysis are very important for companies. To achieve this goal, it is written about what methods exist for managing documents, calculations and other elements. It can also be written about financial analysis, which helps to write, including the part related to the accounting of financial activities and materials. Materials accounting is essential for financial activities and helps to create the necessary calculations, analyzes and data to ensure the financial results of companies.

APPENDIX

Brand -bought between sellers and buyers sold, market relations object

Material- are assets that participate once in the production process and transfer their value to a product that is being completely created anew during one production cycle.

Raw material - the subject of labor, which has changed under the influence of labor and must be further processed.

Main materials - materials that play a leading role in the production of products, the provision of services, the construction of facilities, installation, reconstruction, repair and improvement are understood. In short, it is the assets that form the material basis of the product being produced.

Auxiliary materials-materials are understood that do not play the main role in the production of products, the provision of services, the performance of works, but are used in an additional way in their execution.

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