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SPECIAL CHARACTERISTICS OF FORMATION AND ACCOUNTING POLICY IN THE BUSINESS SECTOR IN AGRICULTURE

***Annotation:** The article describes the features of accounting in agricultural enterprises that should be taken into account during the reporting period. The need for appropriate distribution of costs between products in accounting and costing methods is also revealed.*

***Keywords.** Accounting, features, material costs, distribution.*

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ОСОБЕННОСТИ ФОРМИРОВАНИЯ И УЧЕТНОЙ ПОЛИТИКИ БИЗНЕС-СЕКТОРА В СЕЛЬСКОМ ХОЗЯЙСТВЕ

***Аннотация:** В статье приведены особенности ведения бухгалтерского учета в сельскохозяйственных предприятиях, которые следует учитывать в течение отчетного периода. Также выявляется необходимость*

соответствующего распределения затрат между продукцией в учете и способах калькуляции.

Ключевые слова. *Бухгалтерский учет, особенности, материальные затраты, распределение.*

Introduction. Agriculture as a branch of material production is characterized by a number of features. They are mainly determined by the influence of natural factors. The originality of production is primarily related to land and agricultural animals, as well as plants, which are part of the production process here. In this case, a large part of the production process has a targeted effect on animals from doing – them certain to the degree until care, most of the time this is due to interruptions caused by natural climatic conditions. As a result, the production period in agriculture lasts much longer than in other sectors. It takes a few years to grow meat, many years to establish fruit orchards, and a year to grow agricultural products in the climate of the central region. Naturally, such situations should be reflected in the development of accounting policy in agricultural enterprises.

The following can be added to the characteristics of the accounting system in agricultural enterprises :

- due to the fact that the main means of production in agriculture is land of property and to the ground expendable of funds sure it is important to provide an account. Land is the area of land granted to the enterprise as property according to the current legislation. According to Article 17 of the Land Code of the Republic of Uzbekistan, legal entities have permanent ownership in accordance with the Land Code and other legal documents, they can have land areas on the basis of permanent use, temporary (temporary) use, lease and ownership rights . Since the land tenure system is applied to agricultural enterprises only on the basis of lease, the exact cost of land is not expressed in monetary terms. Therefore, the calculation of land is carried out in kind, in hectares. However, additional costs incurred for land improvement are considered in monetary terms as capital investments and are included in fixed assets;
- animals and plants the village in the farm work of output

It participates as its own means and merges with the influence of economic and biological factors in the production process of the relevant branches. Accounting in agriculture must ensure the accounting of the number of cattle, as well as the production processes that occur in conditions of their uniqueness and non-repetition in farming and livestock industries. Naturally, different methods are used in the accounting of the agricultural sector than in other sectors;

- agricultural production is often geographically dispersed and work release process big-big in the fields take will go Agricultural machines are widely used in the process of moving production activities from one place to another. Naturally, accounting must provide a reliable account of specific activities in the production of agricultural machinery;

- the impact of natural factors on agricultural production is characterized by a long period of time. In some cases, production processes the majority in networks report year from the border also goes out. For this reason, there is a need to limit costs in accounting by production stages. This not consistent with the reporting year: last year's expenses for the current year's crop, current year's expenses for the next year's crop, and so on .

Accounting in agriculture is related to the biological characteristics of plants and animals, in which several types of products are obtained from one plant or one type of livestock. Due to this, there is a need to allocate costs between products in accounting;

- production of ready-made products in agriculture is related to the growth of plants and livestock feeding periods. Therefore, in many sectors (especially in agriculture), the release of products occurs at the same time as the harvest period. All this imposes strict requirements on the accounting of product output and the organization of product sales accounts;

- Most of the agricultural products are used for internal needs, that is, for the farm's own needs: agricultural products - for seeds, goods for food; livestock products - goods for food, for fertilizers in agriculture, for raw materials in industrial production, etc. k. All this makes it necessary to organize accurate reflection of the

movement of products at all stages of their circulation within the farm.

Farms are a promising economic entity in the agriculture of our republic. In this sense, they are economic system, internal control to the road to put according to one different in the circumstances and accounting in them will be established on the basis of a single principle. At the same time, the specific characteristics of other agricultural enterprises determine some features of accounting in each of them.

Due to the influence of natural and climatic factors on agriculture, especially in the agricultural sector, seasonality is a permanent natural state. Accounting accounts reflect this seasonality in work and expenses, and to a certain extent, it is also subject to the influence of this factor: during the period of main agricultural work and harvest, the volume of accounting works increases, and during the period of seasonal decrease of work and expenses, it decreases. Of these everything the village economy in enterprises accounting is taken into account when creating an account.

The specified differences determine to a certain extent the uniqueness of the accounting policy in agricultural enterprises, its difference from the accounting system in other sectors. Based on the unique characteristics of the network, it is necessary to take them into account when developing the accounting policy. Rural compared to other branch enterprises formation of methodological aspects of accounting policy in economic enterprises should be based on the specifics of production. At present, as a result of the privatization of the forms of economic management, farms producing mainly small agricultural products form the basis of the republic's agriculture. Bringing accounting to the same system and improving accounting efficiency in these farms remains one of the main issues.

Farms organize their production activities by long-term lease of land. The leased land areas are not assessed. Therefore, it is not possible to include it in the main tool, it can be taken into account only in the natural indicator. But after renting the land for a certain period, capital expenditures are being made to improve land reclamation in order to improve its production efficiency. It is appropriate to reflect these costs as land improvement costs in the accounting policy and consider them as part of fixed assets. Land improvement costs are often financed by the state because

of their large value. If the farm implements the costs of land improvement at its own expense, the accounting policy should clearly reflect whether the source of financing is implemented at the state's expense or at its own expense.

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