

IMPROVING THE TURNOVER ACCOUNT IN ENTERPRISES ENGAGED IN VARIOUS ACTIVITIES

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Abstract: the article shows the mechanism of accounting of turnover in trade enterprises and ways to improve it based on the requirements of the times.

Key words : commodity-monetary relations , commodity circulation , retail trade, trading company.

In our republic acceptance made " in 2017-2021 Uzbekistan Republic development five priority directions according to Actions strategy " to according to according to all network and in the fields bottom changes face is giving This changes directly service show to the field , his all networks even relevant , like that to trade too it is good .

In enterprises goods wholesale of trade in economics held place is that he through in our country and foreign countries being created commodity - material riches big at parties internal and external to markets delivered , that's it basically enterprises and of the population to goods has been consumption requirements is satisfied . Wholesale trade to the size depending on the country export and import indicators will be evaluated . This of the field our country enterprises investments as being introduced the most modern work tools and work subjects with in providing role went towards increased is going

Somehow one statistics to data t ' will be reflected if we find Republic of 2020 _ January - March months retail trade commodity turnover is 40.1 trillion soum organize until 2019 _ January - March months compared to 3.8 percent grew up . Davstatkom to the news according to , large of enterprises commodity turnover is 6.02 trillion Soumni , small business and private entrepreneurship of subjects commodity turnover is 34.1 trillion soumni , from that unorganized trade commodity turnover is 3.3 trillion soum organize did _ Republic of retail trade commodity in circulation the most high share Tashkent in the city (21.9 percent share with 8.7 trillion . soum organize did) .

Republic retail trade commodity in circulation almost all in the regions growth pace mainly observed _ small business and private entrepreneurship subjects to the contribution (85.0 percent) . came _ Big enterprises trade circulation in share , enterprises wholesale to trade past going because of , past to the moon relatively sharp decrease observed (15.0 percent) .

Republic of 2020 _ January - March months wholesale trade commodity turnover is 19.3 trillion soum organize until 2019 _ January - March months compared to 0.5 percent grew up . Including, the turnover of large enterprises is 4.9 trillion soums (growth rate of 1.1 percent), the turnover of small business entities is 14.3 trillion soums (growth rate of 0.3 percent), of which the turnover of micro-enterprises is 6.8 trillion soums (the rate of change is 9.3 percent) and the

trade turnover of small enterprises was 7.4 trillion soums (the growth rate was 1.1 percent).

Large enterprises with high growth rates in wholesale turnover were observed in Tashkent (94.4 percent) and Andijan (29.3 percent), Surkhandarya regions (15.0 percent). Growth rates in wholesale turnover were observed in Tashkent (9.4 percent) and recorded in Andijan (8.0 percent), Surkhandarya (5.3 percent) regions.

Small business entities account for the highest volume of wholesale trade turnover, and this volume amounted to 19.3 trillion soums by the end of January-March 2020, which increased by 0.5% compared to January-March 2019. Total wholesale trade turnover _ share and 74.2 percent organize did _¹

of the enterprise rotation is rotation or gross income that too called , Enterprise own the product from the seller after received funds the amount means _ One too financial report circulation or from selling falling income without specifying standing up done is not increased . Economists exchange of the enterprise of success main from the indicators one that called because _ this enterprise efficiency with directly is related _ Exchange of goods per year , per month or to the season is considered Modern accounting _ and to the report very big impact , exactly d and without cash in the form done to be increased types of annual turnover there is

Current in the day of the enterprise circulation not only cash , maybe mostly cash without money are calculations . Such transfers directly one from the account to the other passes and cash registers through with cash _ calculation in doing one row advantages have _ State control bodies in order put functions done increase for enterprises _ addition measures to see a must no , they are social expenses reduces .A circulation of calculation five rules

From the first . Competitors from statistics use . If enterprise the first year during working if and compare _ for never thing no if , approximate level to determine for of competitors from the reports use recommendation will be done .

Secondly . Inflation knowing take _ Competent economist always cash flow calculation of inflation indicators with , how much is the currency in the market depreciated or increased with compares _

Thirdly . Correction factor the future in the calculation correction from the coefficient use . Let's say annual of turnover to growth reach planned if , then coefficient from scratch high to be need _ With that together with the rate of turnover increase for use possible has been methods to determine is important

Fourthly . Ascent and falls account take _ Har one trade year the most high activity and decline periods includes . _ _ They are common to be can , for example , vacation during of activity decline or profiled - educational year the beginning on the eve of purchase of ability growth _ of the enterprise pending circulation just for 12 months income distribution and everyone for possible has been indicators analysis without doing right counting output possible not _

¹ <https://kun.uz/18441751>

From the fifth . Yearly income of circulation value to know for you big in volume information again your work , in the calculation all operations for without cash and cash transactions enter need _ Otherwise by doing in other words , to the balance effect doer all operations in the eye eclipse need _ Economists work is global , however results of the enterprise report period achievements objectively _ what do you want? enable gives _

In conclusion, we say that the concepts of "income" and "turnover" are generally the same. In addition, most often "turnover" refers to the non-cash circulation of the enterprise , that is, cash receipts to the current account for sold goods, works and services.

However, both revenue and turnover are "gross" characteristics that do not take into account the costs of the enterprise .

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