

# MATERIALS WAREHOUSE OF THE FARM ACCOUNTING ACCOUNT AND INVENTORY THEM PROCEDURE

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**Abstract:** Organization of the supply department in the enterprise, as well as the condition of the warehouse and weighing scale are of great importance in ensuring the practical control of the integrity of material values. Therefore, in the order issued for the enterprise, a permanent number is attached to each warehouse, and later this number is indicated in all documents related to this warehouse.

**Key words:** materials, Warehouse, raw materials, industry, price, profit, factory, transport.

A certain group of materials should be stored in several warehouses in the farm. For this purpose, a label (form M-36) is attached to the places where materials are stored. Warehouses should be provided with proper weighing scales and measuring containers.

It is necessary to determine the list of positions and responsibilities that ensure the integrity of material values, as well as the correct and timely formalization of these transactions, receiving and sending material values. An agreement on financial responsibility will be concluded with these persons. Everyone in the enterprise should know the list of officials who sign documents for receiving and sending materials from the warehouse, as well as allowing the removal of material valuables from the enterprise.

The procedure for recording materials in the warehouse and in accounting depends on the method of keeping material records. The method of material accounting involves the order and sequence of material accounting, the types of accounting registers, their quantity, and their indicators.

A progressive and reasonable method of material accounting is the operative - accounting (balance) method. It is also possible to use the number-sum method using the reports of materially responsible persons.

The main principles of the operating balance method are as follows:

- ✚ the efficiency and correctness of the number calculation in the warehouse is determined based on the cards of the warehouse account maintained by materially responsible persons;

- ✚ continuous control over the correct and timely formalization of transactions on the movement of materials and the accounting of materials in the warehouse is carried out directly in the warehouse by accounting staff;
- ✚ accountants are given the right to compare the actual balance of materials in kind with the current warehouse accounting data;
- ✚ according to the numbers of the nomenclature, the account of the movement of materials is kept only at the account price and actual cost at the payer;
- ✚ warehouse account (quantity) information is continuously checked with accounting information.

Accounting of materials in the operational-balance method implies accounting of materials in the warehouse only by number and type. This account is kept in the form of M-12 form material warehouse account cards.

The card is opened in accounting for each nomenclature number of the material and is given to the warehouse manager with a signature on receipt. Depending on the arrival of the materials in the warehouse, the warehouseman writes a receipt order or a document that replaces it and records it in the warehouse account card of the materials. Expenditure of materials is registered on the card based on expense documents, limit-order cards, applications, invoices.

Data of limit-order cards on the consumption of materials are recorded in the registers depending on the closure of the cards, but no later than the 1st day of the month following the reporting month. In such cases, during the month, the limit-order cards are kept together with the warehouse account card of the corresponding materials. The balance on the card is removed after each entry. It is the responsibility of the storekeeper to write down their account values and the record number on the warehouse card in the documents of input and output of materials. In the period specified by the schedule, the warehousekeeper prepares a register of submission of documents on the input and output of materials (form M-13), indicating the number of documents, their numbers and the group of materials.

The accountant of the material department carefully checks and accepts the documents from the material-responsible person together with the register directly in the warehouse, the materials are reflected in the warehouse account card, and signs column 19 of the M-12 form. After that, the card will have the effect of an accounting register.

The accountant should conduct a control-selective inspection of the actual

balance of materials in the warehouse, especially rare and valuable materials. In this case, violations of the rules identified in the work of materially responsible persons are reflected in a special journal and reported to the chief accountant of the enterprise.

transfers the card balances to the account on the 1st of every month . This account is opened by the accounting department for each warehouse for one year. It is kept in accounting and given to the storekeeper one day before the end of the month, the report is returned to accounting on the 1st or 2nd of the following month. It is the responsibility of the materially responsible person to control the actual balance of the nomenclature numbers and to inform the marketing department about the differences.

In order to ensure the reliability of accounting and reporting, the enterprise makes an inventory of its property and financial obligations. In accordance with BHMS Nos. 4 and 19, the inventory of goods and material values can be carried out in the following cases:

- ✚ if the inventory was not carried out after October 1 of the reporting year, before the preparation of the annual accounting report;
- ✚ when materially responsible persons change and when natural disasters occur;
- ✚ when there is a difference between accounting and warehouse accounting;
- ✚ when theft or treason is detected, as well as when valuables are destroyed - immediately upon detection of these facts;
- ✚ when commodity values are reassessed;
- ✚ when the enterprise is dissolved or reorganized.

Funds, monetary documents, fixed reporting forms are inventoried once a month, fuel-lubricants, food products - every quarter, precious metals - according to network instructions.

During the inventory process, the following are checked: completeness of goods and material values; their correct storage, shipment, condition of scales and measuring instruments; the procedure for accounting for movement and balance of material assets.

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