

THEORETICAL BASIS OF DRUG USE IN THE PHARMACEUTICAL INDUSTRY: INTERNATIONAL AND NATIONAL ASPECTS

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Abstract: The article's recipes contain basic theoretical and theoretical tools aimed at minimizing and eliminating minor problems faced by Turkmens.

Key words: Dosage forms, medicines, medicinal products, production, technology, supply, storage, transportation and sales.

Presidency of the Republic of Uzbekistan "Republic of Uzbekistan "2022 to establish the state budget of the Republic of Uzbekistan" and the Law of the Republic of Uzbekistan on measures to ensure the security of the Republic of Uzbekistan" and resolutions of the "2022-2024 to establish funds in the budget budget for distribution and development instructions the purpose of the indicator" yes " agricultural reform, especially the state sector in the process of improvement, the market of municipalities, the food sector of the participating countries, food and services, development subjects of municipalities have strengthened their fundamental rights, the investment sphere of the company "strategic goals belgilab berylgan" is one of the largest producers of agricultural products in world strategic goal of the SBU food and agricultural industry forecast of agricultural exports for 2022, 2023 and 2024

Solving such pressing problems and tasks at the country's enterprises today requires improving not only practical, but also theoretical issues of accounting for finished products. During the study, one can see that when studying regulations, international and national standards, as well as foreign and domestic literature, the given various definitions and definitions of finished product terms, including medicines.

The Law of the Republic of Uzbekistan “On the quality and safety of medicines” contains the following definitions on medicines:

Food products - products made from medicines and sold in natural or processed form;

Medicine - a medicinal substance (including ethyl alcohol), food products and their components, medicinal substances and substances related to food substances, materials, auxiliary and packaging materials and products made from them:

Children's medicines are special medicines that meet the physiological characteristics of the child's body (up to three years);

Circulation of medicines - activities related to the production, manufacture, purchase, processing, supply, storage, transportation and sale of medicines;

The quality of medicinal products is a set of criteria that determine the consumer properties of medicinal products and ensure their safety for human life and health;

Medicinal substance - plant, animal, microbiological, as well as mineral objects used for food production.

International Accounting Standard No. 2 (IAS) Inventories defines the term “inventories” as follows:

“Inventories are assets held for sale in the ordinary course of business, in the process of production for such sale, or in the form of raw materials and supplies intended for use in the process of production or provision of services. The research required the views and comments of a number of foreign scientists.

As Russian scientist S.N. Polenova noted, “finished products are a fully completed production process at an enterprise that meets standard requirements

and technical specifications, products accepted by the service, issued with acceptance documents and delivered to the finished products warehouse.

The National Accounting Standard No. 4 of the Republic of Uzbekistan provides the following definitions:

Inventories are material assets stored in the process of activity for the purpose of subsequent sale and located in the production process, as well as used in the process of producing products, performing work or providing services, or for carrying out administrative and socio-cultural tasks. Finished products manufactured in the organization (assets intended for sale and undergone processing (assembly), corresponding to the technical and quality characteristics stipulated by the contract or the requirements of other documents in cases established by law).

When conducting research on products, including finished products, it is necessary to take into account the scientific research of domestic scientists.

According to the economists of our country K.S. Ismailov and A.B. Utemuratov, "Finished products are the result of the production process. At manufacturing enterprises, labor products include all finished products produced."

Online sources in dictionaries related to the field provide the following definition of these categories:

Product is the result of economic activity, embodied in things and services. Its material-material form has the appearance of a material product.

Finished Goods - goods that have undergone the production process or purchased for resale and are owned by the company, but have not yet been sold.

Finished Goods is a category of inventory typical for manufacturing enterprises. These are products that have completed the production process, but have not yet

been sold or distributed to sellers. Finished products are products that have gone through all stages of technological processes and meet established requirements (customer, state standards, technical specifications). It is taken into account by type, grade and storage location according to real and cost indicators. Depending on the adopted accounting policy, ready

Products can be accounted for at actual production costs or at estimated prices.

Finished products are the final product of the process of its production at enterprises. Finished products are considered products that have passed all stages of technological processing, comply with approved standards and technical specifications (provided with a certificate or other document confirming their quality), received and delivered to the warehouse or shipped to the buyer.

Finished goods are products or goods produced during the full production cycle or purchased in finished form, but not yet sold to customers

Finished products - products and semi-finished products, fully prepared by processing, complying with current standards and technical specifications accepted at the warehouse of the organization and the customer (buyer)

Finished products (TM) are goods produced by a company for the purpose of further sale

Thus, as a result of the research carried out, based on the descriptions and descriptions given in the literature, we can conclude that the finished product is a product independently produced and completed by the enterprise, which must fully meet the requirements established by the state and be ready in the warehouse for sale to customers. This asset, which is a finished product for the manufacturing enterprise, is intended for the processing process and is an acquired inventory

The above international and national standards, as well as those set out in information sources, have important scientific and practical significance and reveal

important aspects of the finished product. However, from these descriptions it is clear that there is no single description of products, including ready-made ones, which contain all their properties. They cannot be said to cover every aspect of the product and finished product. What is the current task of accounting for finished products? What does our national asset standard cover for this business and what issues exist? What approaches exist in international financial reporting standards and what are the needs for improving our national standard? What should you pay attention to in terms of improving the theoretical foundations of accounting for finished products?

One of the important tasks facing international and national accounting is the search for answers to the listed and other pressing questions relating to the accounting of finished products.

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