

WAYS TO IMPROVE THE ACCOUNTING OF CONSTRUCTION MACHINERY-MECHANISMS

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Abstract: This article describes the basics of classification and description of construction machinery and mechanisms in construction organizations operating in our republic.

Key words: construction machinery, classification, description, fixed asset, account, accounting accounts, asset accounts.

One of the main tasks is to pay attention to rational and effective use of material, technical, labor and financial resources in all branches of our national economy, to eliminate unproductive spending and negligence. The role of accounting and auditing is important in the implementation of such huge works. It is expedient to provide direct control of the movement, condition and performance indicators of existing machines and mechanisms in the construction organizations operating in our country based on real data in accounting. Therefore, the costs of construction work with machines and mechanisms in construction organizations are controlled as follows through the existing regulatory and legal documents:

✓ q strike their work perform expenses and percentage look at it and to the balance sheet input possible if ¹

As an object of accounting and auditing of construction machinery in construction organizations, the costs of construction work are also important. Since January 1, 2020, one of the main tasks has been to ensure the harmonization of national and international standards directly in the accounting and auditing system of our Republic. Based on these considerations, the costs incurred for construction works performed by construction machines and mechanisms are calculated as follows in international standards:

✓ expenses for bringing and taking out the main tools (construction machines and mechanisms) and materials to the construction site ².

Classification of construction machines-mechanisms in the development of the construction industry, their structure and function, when we approach from simplicity, it is desirable that they respond to excavation, demolition, leveling, separation and

¹National accounting standard of the Republic of Uzbekistan BHMS No. 17- " Contracts for capital construction ". 02.11.1998 No. 58.

² International accounting standard BHHS No. 11 " Construction contracts ". 01.01.1995

other similar work processes in the most appropriate way . The level of requirements for construction machines and mechanisms and their quality assessment depends on the development of science and technology. When creating construction machines and mechanisms in the field of construction anew and renewing them, it is necessary to comply with constructive, technological , operational requirements, as well as economic and social requirements, the fulfillment of which is necessary for the high quality of construction machines and mechanisms (productivity , reliability, long-term performance of construction machines and mechanisms) service, the quality of work and services) must be ensured.

In order to keep an accurate account of the costs of construction machinery in construction organizations, it is necessary to pay special attention to their recognition as an account object from the point of view of accounting. Also, the audit of construction machines and mechanisms in construction organizations is as follows **0130 - "Machines and equipment"**³ including ground-mounted and rail-mounted cranes and electric cranes, excavators, bulldozers, concrete mixers, conveyors, lifting and lowering devices, graders, drilling, sawing, planing, rebar cutting, joining, paint, mortar and water spraying equipment and lathes , heating furnaces, compressors, weighing scales and other special machines and equipment are accounted for and controlled according to the balance of the accounting account.

In construction organizations, the accountant, when accounting for the construction machinery, needs to know their specific types, that is, their classification, as well as the naming, description, and tasks performed by each of them. In order to accurately and timely reflect the state and movement of construction machinery in construction organizations, we suggest using the following chart of accounts (Table 2).

Table 2⁴

| Account number | Schyot's name | Type of sketches |
|----------------|--|------------------|
| 0130 | ACCOUNTS FOR CONSTRUCTION MACHINES AND MECHANISMS | |
| 0131 | Bucket excavators | <i>asset</i> |
| 0132 | Crawler cranes and excavator cranes | <i>asset</i> |
| 0133 | A vto graders | <i>asset</i> |
| 0134 | In the reactor bulldozers | <i>asset</i> |
| 0135 | Cranes with pneumatic wheels and cranes with special chassis | <i>asset</i> |
| 0136 | With a tower cranes | <i>asset</i> |

³"Financial and economic activities of economic entities, the plan of the accounting scheme and instructions on its application" BHMS No. 21. It was approved by the Ministry of Finance of the Republic of Uzbekistan with number 103 on September 9, 2002 and registered by the Ministry of Justice with number 1181 on October 23, 2002. 31.05.2017 (amended new version).

⁴Developed by O.Kh.Kholikulov.

| | | |
|------|--|--------------|
| 0137 | In the car walker cranes | <i>asset</i> |
| 0138 | Machine-mechanisms in asphalt construction | <i>asset</i> |
| 0139 | Heavy-duty trailers | <i>asset</i> |

Based on the data of the above table, the role of construction machinery in the development of the construction industry, their classification and description, as well as the improvement of the condition and movement of construction machinery as an object of accounting and auditing, are expected to achieve the following results:

- + the role and importance of construction machinery in the fundamental development of the construction industry;
- + creates favorable conditions in the 1S - accounting software for the state of existing construction machines and mechanisms in construction organizations;
- + continuous accounting control of the availability of construction machinery in construction organizations is improved;
- + ensures that external users have real information about the status and movement of construction machinery;
- + serves as the main lever for the classification and description of construction machinery between lessors and lessees;
- + procedures for presenting data in the 1KB - statistical report submitted to the State Statistics Committee will be simplified.

As a result of the conclusion, scientific and practical recommendations were developed on the qualification of construction machines and mechanisms in the field of construction. In its place, it serves in the correct distribution of the account of construction machinery-mechanisms in the field of construction. It is important to take into account the specific features listed above when organizing the accounting of the work of machines and mechanisms in the construction (service) enterprises operating in our republic. In the legal and administrative documents in effect in the national accounting system of our republic, there is no positive legal framework for organizing the work of machines and mechanisms in construction enterprises and keeping accounting records. Therefore, we offer the following suggestions and recommendations.

1. Practical skills were demonstrated on the development of an analytical system for the separation of construction machines-mechanisms from the structure of the main tools available in construction organizations. It directly serves to implement the function of continuous control of the movement of construction machines and their performance indicators.
2. A theoretical skill was developed on the description of the general fixed assets of the construction organization. The definition of fixed assets given in international and national standards was shown to him. This proposal serves to provide internal and

external information users of accounting with detailed information about the content of national and international standards.

It would be expedient if the accounts of construction machines and mechanisms are shown in the regulatory and legal documents regulating accounting, in particular, in the 21-BHMS "Plan of accounting accounts of financial and economic activities of economic entities and the Instructions for its application" from our legal documents.

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