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Theoretical Foundations of Organizing Accounting for the Movement of Materials at Enterprises

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***Abstract:** In this article, the author discusses the theoretical foundations of material cost accounting in enterprises.*

***Key words:** materials, production, product, sales process, accounting, conservation, account.*

In the context of economic modernization, technical and technological renewal, such quality indicators as reducing the cost of consumables used in limited liability companies will be of decisive importance. This is achieved through the use of modern structural materials, metal alloys and plastics instead of expensive materials, cheap materials that do not reduce product quality and reduce production waste.

Accounting information should ensure a reduction in product costs through the rational use of materials, reducing cost standards, rational storage of materials and ensuring their safety.

The organization of sales (supply) of the enterprise, the condition of the warehouse and scales are of great importance in ensuring practical control over the safety of material assets in limited liability companies.

To do this, in an order issued to a limited liability company, each warehouse is assigned a permanent number, and then this number is indicated in all documents related to this warehouse. A certain group of materials can be stored in several farm warehouses. Materials should be sorted in the warehouse into sections, then by type, and stored on shelves and racks in such a way that their receipt, dispatch and inspection are quick and convenient. In Shumaksat, markings are attached to the storage areas of materials. Warehouses must be equipped with appropriate weighing equipment and measuring containers.

It is necessary to establish a list of officials and responsible persons who will ensure the safety of material assets, receive and send material assets, and formalize these issues correctly and in a timely manner. An agreement on financial responsibility will be concluded with these persons. Everyone at the enterprise should know the list of officials who sign documents on the acceptance and shipment of

materials from the warehouse, and therefore authorize the removal of valuable materials from the enterprise. Various material assets are used in the production process.

The first type of materials is completely consumed during the production process, the second type changes its shape, the third type is included in the product without any external changes, the fourth type only ensures the production of the product and is not included in its mass. or chemical composition.

Material assets are reflected in the balance sheet of limited liability companies at their original cost, which includes the purchase price and all expenses associated with their acquisition.

The costs associated with the acquisition of materials in foreign currency in limited liability companies are included and included in their cost, and the amount in foreign currency is the amount in foreign currency of the Central Bank of the Republic of Uzbekistan on the date of issuance of documents confirming the performance of work and services, recalculated at the exchange rate and is determined in sums.

Costs associated with the purchase of materials from limited liability companies and included in their cost include:

- import duties and fees;
- amounts of taxes and fees associated with the purchase of materials;
- brokerage fees paid to suppliers and intermediary organizations through which materials are purchased;
- costs of certification of materials and their testing in accordance with the technical conditions associated with the purchase of materials;
- transport and preparatory costs for the preparation of materials and their delivery to the current location or place of use. They consist of the costs of preparation, loading and unloading, payment of tariffs (freight) for the transportation of materials by all modes of transport to the place of their current location or use, including the costs of insuring risks during the transportation of materials;
- other expenses directly related to the purchase of materials.

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Costs associated with payment for purchased materials (costs for opening a letter of credit, bank commission for transfers, currency conversion commission when purchasing materials in foreign currency and other banking services), costs for the purchase of materials associated with the preparation, registration and closure of contracts and other costs expenses not directly related to the acquisition of assets are not included in the cost of materials, but are recognized as expenses in the reporting period in which they arose.

Cash discounts received as a result of early payment or as a result of large purchases or other similar reasons provided for by agreement of the parties do not reduce the cost of purchased materials, but are reflected in the results of financial and economic activities. in the reporting period in which they occurred.

When purchasing or preparing materials using borrowed capital in limited liability companies, the loan (expenses in the form of interest for using the loan) is not included in the cost of materials purchased in whole or in part at its expense.

Expenses for the purchase of materials in limited liability companies are determined on the basis of primary documents confirming their occurrence.

Accounting for the movement of materials is documented with appropriate documents that meet the requirements of the basic provisions for accounting for materials and adapted to information automation. The number of copies of written documents and their document flow are determined depending on the nature of the enterprise, the peculiarities of the organization of production, logistics and accounting systems. The number of copies of recorded documents should be minimal, when using a computer - no more than one copy, when keeping records manually - no more than two copies.

Typically, the freight forwarder delivers the materials to the warehouse, and the marketing department monitors the timely receipt of materials. The marketing department monitors the fulfillment of contractual obligations by the senders of goods, issues claims for quality and shortages of materials, and searches for them in case of untimely receipt of deliveries.

When accepting cargo from transport organizations in limited liability companies, the forwarder must pay special attention to the condition of the containers and seals. If they are damaged, the item will require inspection and delivery. If a deficiency or defect is detected, a commercial document is drawn up with a claim against the transport organization or the sender of the goods.

When delivering materials to a warehouse by a forwarder, the financially responsible person checks the quantity, quality and assortment of received materials with the sender's documents. If the quantity of materials actually received fully corresponds to that indicated in the shippers' documents, the person responsible for the material draws up an invoice (Form M-4).

In order to reduce the volume of primary documents when accepting incoming materials, the sender of goods, without placing a delivery order, fills out a special stamp indicating the main details of the delivery order.

If in limited liability companies materials are delivered centrally from the shipper's warehouse by road, four copies of the invoice are drawn up (Form M-5 and Form M-6) and are used for the following purposes:

- the buyer of the goods - receive materials instead of an import order;
- write off material assets to the sender of the goods;
- calculate wages for vehicle drivers;
- transfer to the bank.

When comparing materials received without payment documents with the shipper's documents, a materials acceptance certificate (form M-7) is drawn up to clarify any discrepancies found. The document is drawn up by the acceptance committee, and the following persons must participate in it: a representative of the sender of the goods or a representative of a neutral organization, the warehouse manager and a representative of the supply department of the enterprise. The commission is appointed by the head of the enterprise. The document is drawn up in two copies: the first is submitted to the accounting department to reflect on the accounts the amount of under- or overproduction of materials;

the second is submitted to the marketing department to notify senders of the need to pay extra for excess materials. If an act is drawn up, then there is no need to issue a delivery order.

Delivery orders are placed on the day the materials are received. Materials that have undergone laboratory analysis and technical expertise, therefore materials accepted for safekeeping, are stored separately. They will not have a purchase order written on them or be authorized for use until the results of the analysis have been determined. Their records are kept in a special book. Materials that were previously undergoing laboratory examination are registered, then the materials are accepted for safekeeping. Maintaining this book ensures the safety of all types of property.

When transferring materials from warehouse to warehouse in limited liability companies or when transferring to a warehouse unused materials or valuable production waste, unusable product waste, fixed assets, inventory and household equipment, invoices (form M-11) are drawn up. Financially responsible persons handing over materials draw up invoices in two copies: one is transferred to the workshop for writing off materials, and the other to the warehouse for receiving materials.

In limited liability companies, operations to send materials for use, use them for business purposes, and sell surplus materials not used in business activities are documented with limit cards and payment receipts.

Limit - fence card (forms M-8, M-9) is issued by the marketing department for one or more types of materials translated to a specific cost code.

The quantity and types of materials needed by the workshop to carry out types of production are calculated by the planning and production department of the enterprise.

The limit on consumption and shipment of materials is reduced by the amount of the balance per month in the warehouse of this type of material.

The limit-fence card is issued in two copies, one is given to the store, the other to the warehouse. When sending materials from the warehouse, the warehouseman signs the store's collection limit card, and the recipient of the material signs the warehouse's collection limit card. In both limit cards, the amount of the unused limit is written off each time the materials are received. When using the limit at the end, the limit-fence cards are transferred to the company's records. On their basis, an accounting of costs for the production of materials is compiled and compliance with the specified limit is monitored.

The limit card also keeps records of materials not used in production. No additional documents will be created.

The limit card also keeps records of materials not used in production. No additional documents will be created. In order to reduce the number of limit cards, you can also use quarterly limit cards with monthly coupons. When using limit-withdrawal cards, in cases where materials are always sent continuously, when materials are sent at a time for business and other purposes, the request form M-10 is used. The request act is written by the departments consuming materials in two copies, one of which is signed by the storekeeper and remains with the recipient of the material, and the other is signed by the recipient of the goods and remains in the warehouse.

For use in limited liability companies, a special application is written for all materials sent in excess of the limit or for replacement of materials, indicating the reason and code of those responsible for the overexpenditure. In such cases, materials from the warehouse are sent with the permission of the director of the enterprise, chief engineer or persons appointed by them.

In limited liability companies, bills of lading (Form M-11) are used when sending materials abroad or for their own farms located outside the territory of the enterprise. They are compiled by the procurement department in triplicate based on orders and contracts. If materials are sent abroad by road, a bill of lading is issued.

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