

THE ACCOUNTING SYSTEM IN TRADE ORGANIZATIONS, AS WELL AS THE CLASSIFICATION OF INCOME IN TRADE

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ANNOTATION

This article presents the boundary between trade organizations and their income items, as well as the possibility of showing the results of their various combinations and the activities of trade organizations. Accounts and descriptions of income from further financial and economic activities are highlighted.

Keywords: Trade organizations, income, profit, income from core and non-core activities, information support.

INTRODUCTION

Market economy with enterprise conditions in singura trade enterprise as amalga oshiraetgan carries out maximum darajada income of Kyrgyzstan Tabiya. But the economy of Erkin and the Sughd region have created the conditions necessary to solve this problem. Since there is currently a wide range of services on the market for trade, commodity science, assortment and implementation of optimal methods, darjada belgilashni requires this.

As in the field of trade, its development requires as much time as possible. Bunga amalgan holda, bugungung kunda kyrgyzina slum trade trade activities of emas, but also ishlab chikarish, financial and economic activities, turnover izharaga berish, investments in activities and in the field of law bilan hisklanmagan activation of activities of turinida belgilab alibakdalar.

Trade is an enterprise that has a direct classification of enterprises and enterprises. A criminal case has been opened on this fact, an investigation is underway.

“Trade - primarily refers to economic relations related to the sale of goods, and economic relations arising in the process of commodity exchange. Secondly, as a branch of the economy, it is a complex of trading enterprises that have become independent as a result of the social division of labor”¹. “While trade has long been a source of profit, culture in all countries of the world was considered a means of education. Trading activity is not only a special kind of activity, but also represents a special branch of the economy.

Trade as an activity is a type of entrepreneurship carried out by legal entities and individuals. Since they are participants in the process of buying and selling goods, it is believed that they connect the sphere of production with the sphere of consumption. For this reason, products created without sale do not reach their consumers and their reproduction is impossible”².

From the opinions of our scientists presented above, it can be concluded that trade itself reflects economic relations in the process of separation, the activities of trading enterprises, the name

¹ Абдукаримов Б.А. Ички савдо иқтисодиёти. Дарслик. 1-қисм. – Т.: Фан ва технология, 2007, 39-бет.

² Уразов К.Б. Бошқа тармоқларда бухгалтерия ҳисобининг хусусиятлари. Маърузалар матни. 1-қисм. – Самарканд, СамИСИ, 2005, 5-бет.

of a separate network and performs an extremely important function of bringing goods to its consumers.

In the conditions of a market economy, the social forms and organizational and economic classification of trade have radically changed. If under the former Soviet Union there was state trade, cooperative trade and a collective farm market in the republic, now due to the change in ownership relations, the process of two-centralization, state trade has been completely privatized, its contribution to the total turnover has decreased to 1%. cooperative trade was also privatized, its share was about 9%. The collective farm market was completely exhausted, it was replaced by peasant markets.

A completely new form of trade was formed, that is, private trade, so that proprietary forms of trade were completely updated, a non-governmental sector was formed.

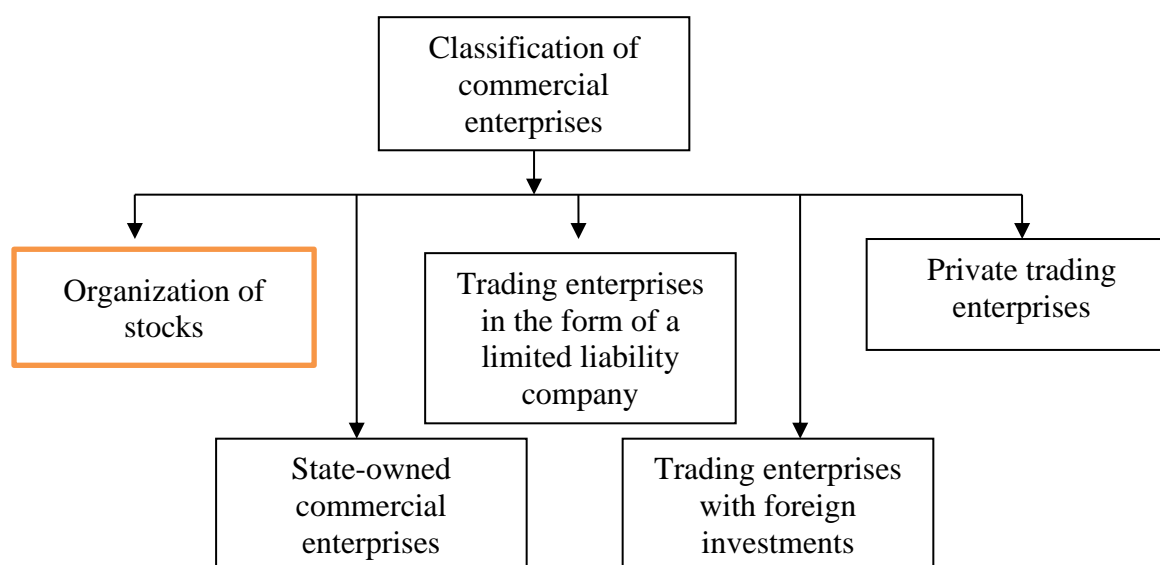


Figure 1. Classification of commercial enterprises by their legal status ³.

Trading enterprises are mainly engaged in the purchase of goods and their sale. They form the basis of the economic activity of commodity producers. Commodity operators are understood as economic workers of trading enterprises associated with the purchase of goods and their sale. Consequently, commodity transactions include various processes, starting from the receipt of the goods and ending with the transfer to the next buyer (another trading company or end user). The activities of trading enterprises can be divided into three stages:

- the stage of the purchase of goods;
- the stage of storage of the goods;
- implementation phase.

The stage of purchasing goods includes such operations as receiving, increasing and transporting goods from supplier enterprises, making settlements with suppliers, intermediary and transport enterprises, fulfilling customs conditions for imported goods.

At the second stage of trading activity - storage - goods arrive at warehouses, are divided into grades, processed, rolled up and exported as needed in connection with other storage.

³ Меъёрий ҳужжатлар талаблари асосида муаллиф ишланмаси.

The third stage of trading activity is the most important stage, at this stage, advertising of goods is carried out, transactions with buyers are concluded, goods are shipped and settlements with buyers are carried out.

According to the form of accounting for the implementation of trade in goods and its application, trade is divided into wholesale and retail types.

Another important theoretical issue of income analysis of trading enterprises is the classification of income. The classification of income means dividing it into types according to its individual designations, determining the composition of income included in each type.

Some literature claims that their income comes from non-sales activities and non-sale of goods, i.e. from non-aligned activities⁴. Although the authors of these books do not calculate exactly what is included in non-analytical income, the purchase, which is the result of the main activity of trading enterprises, includes all other income in non-analytical income, in addition to the sale of goods.

« In the textbook "Economics of Trade", the gross income of trading enterprises is divided into income from core activities, income from non-residential fund and other income⁵. In this tutorial, income from the sale of goods was considered as income from core activities, as non-analytical income, such as fines imposed, pensions, penalties, surplus goods and the origin of the debtor's debts that were previously written off. All income not listed in the list is included in the "other income" group.

K.B.Urazov and M.B. Annaev reflected the income of the enterprise by type of activity in their own way (Tables 1 and 2).

Table 1. Classification of the company's income by type of activity⁶.

Income groups	Types of income included in the report
1. Income from the sale of products, goods, business services	1. Net revenue from the sale of products. 2. Net proceeds from the sale of goods. 3. Net proceeds from the sale of completed works. 4. Net proceeds from the sale of course services
2. Income from investment activities	1. Earnings on the percentage of kurinishi. 2. Earnings on Kura in the form of dividends. 3. Benefits derived from the use of materials, tools and other chemicals. 4. Profit from the sale of intangible assets and other expenses. 5. Profit from the sale of unfinished capital investments and other expenses 6. Profit from the sale of financial investments and other expenses. 7. Profit from the sale of items for cocktails and other delights. 8. Net proceeds from Kiska long-term lease

⁴ Экономика предприятия. Под ред. В.Я.Горфинкеля, В.А.Швандера. 3-изд. Учебник. – М.: ЮНИТИ-ДАНА, 2001, ст. 570., Додобоев Ю.Т., Зикряев Э. и др. Экономика предприятия. Учебник. – Т., 1998, 177-б. ва бошқ.

⁵ Мухаммедов М.М. и др. Экономика торговли. Уч. пос. – Самарканд, СамКИ, 1998, ст. 258.

⁶ Уразов К.Б. Иқтисодийтні эркинлаштириш шароитида бухгалтерия ҳисобининг концептуал масалалари. Монография. - Т.: Фан, 2005, 234 – б;

Аннаев М.Б. Савдо корхоналарида даромадлар ҳисоби ва аудитининг долзарб масалалари. Монография. - Т.: Наврўз, 2011. - 138 бет.

	9.Net long-term rental income
3. Income from financial activities	1. Positive exchange rate differences for currency schemes. 2. Collected or accrued fines and pensions. 3. Income from the write-off of creditors and depositors of karzz. 4. Government subsidies. 5. Financial assistance received in the absence of skidding. 6. Other income related to financial activities.
4.Other income from nationwide activities	1. Income from auxiliary farms and enterprises providing services. 2. Income from kayta baksolash from TMBS. 3. Advantages of the annealing of utyagans in the reporting year. 4. Orthopedic products with aniline in the inventory. 5. Income in the favculode. 6. Other operating income.

CONCLUSIONS AND SUGGESTIONS

In conclusion, in the article we made the assumption that in order to organize the accounting and reporting of income in chambers of commerce and create carelessness in recognizing income and attracting investors, it is necessary to further improve national standards and adapt them to international standards, and the following proposals were put forward.

- It can be a complex of one type (single-element) and several elements (general production costs, period costs, etc.), consisting of one element (materials, wages, etc.), depending on the composition of income and expenses
- Introduction of synthetic accounts in the work account plan for each type of income;
- Adapt the account and report to the requirements of halcaro standards;

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