

THE METHOD OF ACCOUNTING FOR THE MOVEMENT OF MATERIALS IN MONETARY EXPRESSIONS

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Abstract. The content of the article is aimed at revealing the method of keeping material accounting in monetary terms No. 10 - "Movement of commodity prices". Accordingly, the composition has a methodological structure, which consists of forming the balance of materials at the beginning of the month according to the enterprise structures, taking into account their input from various sources and their output for various reasons, as well as determining the balance of materials at the end of the month.

Keywords. Log-order, material report, production, structures, material balance, material movement, material input, material output, material balance, planned cost, actual cost, shipment price, account price, transfer price, material cost deviations, transport preparation costs, cost differences, internal placement of materials, line indicators, column indicators, account, rubble, slate, cement, sand-gravel mixture, balance method.

Introduction

In the article, the method of accounting of materials in monetary terms in the notice No. 10 - "Movement of goods and material costs" is revealed on the example of the reinforced concrete equipment plant. This bulletin is designed to organize a synthetic calculation of materials by collecting the summary data of the "Materials report" of the structures designed to account for the movement of materials in terms of quantity and value. We believe that the article will be a practical guide for "experts" who are in the process of "transferring" the national accounting system to international standards and programmers of accounting in digital technologies, as well as accountants for the organization of inventories.

Literature review

Hasanov B. A. In the textbook compiled by others, the normative basis of accounting of materials, tasks of classification, evaluation and accounting of materials, primary documents used in the formalization of movement of materials are covered. (pages 321-342) [1].

R. Anthony, DJ. According to Rislar, inventories in industrial enterprises are divided into three groups: raw materials and materials, work-in-progress and finished goods inventory. Various methods of reserve estimation are given, but no opinion is given on the methodology of TMZ movement in accounting. (pages 106 – 121) [2].

Ch. T. Horngen and DJ. The Fosters discussed the methods of accounting for production reserves in the product cost structure, their movement within the farm is not disclosed. (pages 68 – 201) [3].

A. Ibragimov, I. Opening. I. Kuziev, N. The authors of Rizaev divide the commodity-material reserves into two groups: basic materials and auxiliary materials, and provide accounting categories according to the national standard of accounting No. 21 "Accounting plan of financial and economic activities of economic entities", provide methods of evaluation, provide materials from suppliers of goods partially cover the primary documents to be drawn up. They do not dwell on the registers of accounting for the input of materials. (pages 174-195) [4].

In the "Manual on accounting of materials" it is said that the report of the materially responsible persons - with the documents attached to it - is the basis for taking into account

transactions on the input and output of goods in accounting. However, this manual does not provide recommendations on how to compile and maintain the account register that summarizes the data of material reports and accounts in monetary terms. [5]

Analysis and results

The movement of materials is taken into account in monetary terms in statement No. 10 - "Movement of goods and material costs". Bulletin materials are opened separately for each account, and its line indicators take into account the balance and movement of materials by structures or material responses.

The top indicators of bulletin correspond exactly with the indicators of the material report. Based on the tasks of accounting for the movement of materials, bulletin can be divided into five parts according to the main indicators:

- the first part - the names and surnames of the production structures or materially responsible persons appointed for these structures, the accounts that take into account the expenses of the structures;
- the second part consists of the balance of materials at the beginning of the month. The indicators of the second part make it possible to establish control over the storage of materials in structures and to determine the capacity of reserves in the volume of working capital;
- the third part - consists of movement of materials from sources and structures;
- the fourth part consists of the turnover of materials for various reasons and the exit of materials in interdepartmental movement, that is, internal relocations, expenses for production, exit of materials due to sales and other reasons;
- the fifth part - consists of the balance of materials at the end of the month.

It is appropriate to divide the consideration of materials according to the line indicators of the tenth bulletin into two parts:

- the first part - from the consideration of materials at the value of the account price;
- the second part is to take into account deviations in the cost of materials.

Our task is to reveal the first part, that is, the accounting of materials at the value of the accounting price. Usually, the price at which the materials are valued in the account is the accounting price of the materials. However, it is accepted in accounting practice to call the price that is taken into account for the valuation of materials at the beginning of the year and is not changed during the reporting year. In management accounting, this price is also called "transfer price".

We will explain the maintenance of bulletin No. 10, which takes into account the movement of materials in monetary terms, on the example of the preparation and use of the stock of materials at a reinforced concrete production plant.

Using the information provided in the application, we will fill in form No. 10 (table No. 1) and explain the filling method.

In the first part of the statement, the "Inert material warehouse" (IMO), "Grinding-sorting workshop" (MSTs) and "Concrete-mixing workshop" (BRQTs) are listed as accounting objects. "Inert materials warehouse" costs - under account #1510 "Preparation and purchase of materials", costs for preparation of sand-gravel mixture (SSHA) in the "Crushing and sorting shop" - #2311 "Assumption of SSHA" and sand-gravel mixture in the crushing-sorting shop processing costs - under account No. 2310 "Auxiliary production". taken into account and the costs of "Concrete - mortar mix shop" - No. 2010 were taken into account under the "Main production" account.

In the second part of the notice - table #1 in the appendices and material reports of materially responsible persons (tables of the appendix #3) based on the data of the balance of materials on the account #1010 "Raw materials and materials" as of December 1, 20XX, the balance of materials at the planned cost (account price) is presented by divisions, including : in "Inert Materials Warehouse" - 9622040 soums, In "Grinding-sorting workshop" - 38917913 soums and in "Concrete-mixing workshop" - 8363250 soums, total - 56903203 soums.

In the third part of the bulletin, the receipt of materials from various sources is taken into account based on the aggregated data of the materials report of materially responsible persons, including: materials purchased under "Goods suppliers" are delivered to central or specialized warehouses at purchase prices or internal accounting estimates.

In our example, M-400 cement from the suppliers of goods to the "Inert Materials Warehouse" is recorded for 119770000 soums in the column "Goods from suppliers and customers" and according to the IMO line (Table No. 1). Materials received from suppliers to other departments are also accounted for in this way, and all line sums for this column are summed up in the "Total, at accounting price" line of statement #10, which in our example is 119770000 soums.

In order to organize the internal control of the account of materials received from suppliers, they are entered into the central warehouse, that is, the account of incoming materials is condensed. Delivery of materials to specialized warehouses is excluded. For example, in our example, cement is unloaded into special tanks that store cement by rail transport or in a cement truck. Similarly, fuels are delivered to the "Fuel-lubricants warehouse", bitumen and tars are delivered to the "Bitumsaklash" warehouse, etc.

In the "From production and enterprise" column, the materials produced in the structures are entered according to the account line of the structure that produced the material.

In our example, according to table No. 3i, the sand-gravel mixture extracted from the quarry in the "Crushing-Sorting Shop" is 8462.5 m³, according to account number 2311 for 11467687 soums, and crushed stone from processing gravel in the crushing-sorting machine - 4298.2 m³ and waste - 2568.1 m³, 21956829(12378816+9579013) soums were received from production on account number 2310. Total produced materials amount to 33424516 (11467687+21956829) soums.

Internal redeployment transactions of materials are taken into account by structures, - by the line of the structure that entered the structure, and not in separate columns from each structure, as in the materials report, but in one column - "Internal redeployments".

Bulletin No. 10
20 XXyear December for No. 1010 « Raw materials and materials »
table #1

Name of structures	Expenses to account get leaflet	Balance at the beginning of the month	Entry				Exit				At the end of the month let's go
			Delivery of goods from the givers	Work out of the box	Internal settlement from	Total inputs	a seat inside etc	Another company sold to	Work in the output processing to give	Total expenses	
			6010		1010		1010	9220			
1	2	3	4	5	6	7	8	9	10	11	12
<i>I. Bill of materials</i>											
IMO	1510	9622040	119770000		24557900	144327900	146838170	234230		147072400	6877540
MS Ts	2310	38917913		21956829		21956829	24557900			24557900	36316842
MS Ts	2311			11467687		11467687			9503564	9503564	1964123-
BR QTs	2 010	8363250			146838170	146838170			153681580	153681580	1519840
Overall to account subject to receipt		56903203	119770000	33424516	171396070	324590586	171396070	234230	163185144	334815444	46678345
<i>II. Calculation of deviations in the cost of materials</i>											
Transport - That travel expenses	1610	170 5 070	3588840		7515886	11104726		14281	9949505	9963786	2846010
Cost differences	1610	+ 165 9 058	+ 3492000	+ 64657		+ 3556657		+ 5815	+ 4051102	+ 4056917	1158798
Total deviations	1610	+ 3364128	+ 7080840	+ 64657	+ 7515886	+ 14661383	-	20096	14000607	14020703	4004808
Yes, yes cost		60267331	126850840	33489173	7515886	167855899	-	254326	7515886	7515886	50683153

In our example, according to the data of tables No. 3i and No. 4i, the input of inert materials from the "Crushing-sorting shop" to the "Inert materials warehouse" is 4810 m³, for 13852800 soums, and waste - 2870 m³, for 10705100 soums, in total - 24557900 soums. » column and IMO line in note No. 10.

Also, according to the data of tables No. 4i and No. 5i, from "Inert materials warehouse" to "Concrete-Mixing Workshop" cement - 2900 tn, for 119770000 soums, shingle - 5154.5 m³, for 14844960 soums and rubble - 3277m³, for 12223210 soums, in total – 146838170

(119770000+14844960+12223210) soums of materials were received according to internal arrangements. According to Bulletin (table No. 1), the receipt of materials for internal placements is 171396070 (24557900 +146838170) soums.

The input of materials from other sources is also taken into account at actual costs in this order.

In each column of Bulletin (table No. 1), the accounts accounting for the sources of the supply of materials are indicated by serial numbers. For example, in the column "From suppliers and orderers" - account No. 6010, in the column "From the destruction of fixed assets" - account No. 9210 and x. k. The order number of the account accounting for the source according to the column "From production and enterprise" is read from the column "Accounts accounting for expenses" on the corresponding structure line, that is, in the order of accounting for the input of materials according to the source "From production and enterprise" given above.

The sum of materials received in the column "From internal locations" and issued in the column "To internal locations" indicates their internal movement between enterprise units. Accounting should also reflect structural changes in the location of materials. Therefore, the account number accounting for these materials is written both in the column of the incoming materials account and in the column of the outgoing materials account, according to the internal placement of materials. In our example, there are structural changes in the location of raw materials and materials. Therefore, the number of the account No. 1010 "Raw materials and materials" is written both in the column of input of materials to the structures "From internal locations" and in the column of output to "Internal locations" (table #1). That is, there are changes in the composition and volume of materials in the possession of structures, but internal placements at the enterprise scale consist only of structural shifts. That is why the composition and volume of materials in the enterprise remain unchanged under the influence of internal relocations.

By summing the amount of materials received from all sources in the "Total Inputs" column of report No. 10 (Table No. 1) on the relevant lines and in the total column of the relevant sources - a checkerboard calculation of the input of materials is formed. That is, when the calculation is performed correctly, the sum of the sums in the rows should be equal to the sum of the sums in the columns. The input of materials calculated in this way amounts to 324590586 soums.

The materials entered in the third part are taken into account at their real cost based on the information of the following journal-orders: 6, 7, 8, 10, 13 and other registers, in which transactions related to the creation of reserves are recorded.

The third part provides an opportunity to establish control over the complete delivery of materials to structures and to conduct a synthetic account of sources.

The sum of the materials received by sources No. 10 - in the "Materials movement accounting note" equal to the corresponding indicators of the registers in contact with the two-sided record - means that the material input is correctly accounted for in the two-sided record.

The fourth part of the Bulletin is designed to take into account the release of materials for various reasons. The amount of materials issued from the structures is determined as a total in the column "Total by expenses" for each structure account line, that is, the total credit turnover in the movement of materials. In each column, the order number of the account accounting for this output is shown. Below are the features of accounting for materials that are removed from the enterprise and its structures for various reasons.

Transactions of material outflows for internal relocations are taken into account in the tenth bulletin as in material reports - in the tenth bulletin, not in separate columns for each structure, but in one "Internal relocations" column and the account line of the structure that released the material.

The output of materials is taken into account both in terms of internal relocations and in their input.

According to material reports of materially responsible persons (tables 3i, 4i, 5i, - numbered tables), the materials from the "Crushing-sorting workshop" to the "Inert material warehouse" and

from the "Inert material warehouse" to the "Concrete-mortar mixing workshop" are written in the third part of the log. according to the content, according to the internal placements, that is, according to the data of table No. 1 - 171396070 soums organizes.

In the column "For processing in production" of Bulletin - materials used for production, in the column "Sold to other enterprises" - sold materials, and in this order in the relevant columns, the contents of the cost (output) of materials are written and recorded in the bulletin in the account price.

The account number accounting for the cost of materials in the "Production to processing" column is read from the "Accounts accounting for costs" column in the corresponding structure line. That is, this column shows the categorization of enterprise structures in cost accounts as mentioned above.

In our example, 7013.7 m³ of sand-gravel mixture was processed in the "Grinding-sorting workshop", and the cost of it - 9503564 soums was released to production according to account number #2311 (table #3i). Concrete M-300 - 450 grade - 6063.8 m³, commercial concrete 200-350 grade - 191 m³, and commercial mortar M-100-200 grade - 189 m³ for the production of reinforced concrete equipment in the "Concrete-mortar mixing workshop" : - cement – 3065.7 tn, by value – 126613410 soums, scheben - 5154.5 m³, cost - 14844960 soums, overflow - 3277 m³, cost - 12223210 soums, total materials - 153681580 soums - 2010 account line No. 2010 (table No. 6i). Materials in the amount of 163185144 soums were written off according to the Ikala structure.

Shcheben (36 m³) - 103,680 soums, rubble (35 m³) - 130,550 soums, total - 234,230 soums were sold from "Inert Materials Warehouse" (table #4i) to foreign houses. This amount was accounted for in the tenth statement (table #1) under the column "Sold to other enterprises" under account number 9220 and under the line "Inert material warehouse" (IMO).

Materials released from structures are calculated by the line of structures and total materials released by the enterprise in the column "Total outputs" according to the line "Total, at accounting value". According to Table No. 1, the total amount of materials removed from the "Inert Materials Warehouse" is 147072400 soums, the materials removed from the "Crushing and Sorting Workshop" are 34061464 (24557900+9503564) soums, and the materials removed from the "Concrete Mixing Workshop" are - It is 153681580 soums. The total cost of materials for the enterprise is 334815444 soums according to these structures.

According to this procedure, based on the records of the fourth part, their synthetic account is organized on the credit turnover in connection with the output of materials. These records serve as a source of information to determine the cost of materials.

The fourth part of the bulletin - bulletin No. 11, journal orders No. 10, 11, 13 and other registers where the output of materials is recorded is filled in based on the data.

The fifth part of the report is to take into account the balance of materials at the end of the month. The balance of materials at the end of the reporting month is calculated by adding the total amount of incoming materials to the balance amount at the beginning of the month and subtracting the total amount of outgoing materials, that is, by the balance method.

In our example, the balance of materials in the warehouse of inert materials at the beginning of the month - 9622040 soums + total incoming materials - 144327900 soums - total outgoing materials - 147072400 = balance of materials - 6877540 soums. In this manner, the total balance of materials on the account of other structures is calculated at the end of the reporting month, i.e. according to table #2:

Sum of 6 rows = sum of 3 rows + sum of 4 rows - sum of 5 rows

Materials for structures are taken into account in item No. 11 of the estimate. In our example #11 bulletin of table #1

"I. It consists of the "Materials calculation" section.

Deviations in the cost of materials are also taken into account in bulletin No. 10. It is not our task to reveal this in this article.

Conclusion

The register of accounting of movement of materials in monetary terms is used in the second stage of grouping of information related to the movement of materials in the account. That is, the data of the bulletin No. 10 - which is part of the fixed account register - is compiled on the basis of the "material report of materially responsible persons". Accounting for the movement of materials according to their quantities and values - is subordinated to the structure and content of keeping a bulletin #10. In turn, consideration of the movement of materials in monetary terms should make it possible to organize their synthetic account. That is why the method of accounting for the movement of materials in monetary terms according to notice No. 10 "Movement of goods and material values" includes accounting processes from the processing of primary documents issued in connection with the movement of materials to the reflection of data in a synthetic account.

References:

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