



ROLE OF GRAIN STORAGE AND PROCESSING ENTERPRISES IN THE ECONOMY AND SPECIFIC CHARACTERISTICS OF THE ORGANIZATION OF ACCOUNTING IN THEM

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Article history:	Abstract:
Received: 8 th July 2024 Accepted: 6 th August 2024	This article reveals the role of grain storage and processing enterprises in the economy and the specifics of accounting organization at them. Within the framework of the topic, the studies of economists were examined and conclusions and proposals on the topic were given.

Keywords: Grain Storage, Accounting, International Standard, IFRS, Cost, Asset, Liability.

INTRODUCTION

One of the most important problems facing the countries of the world is the problem of food shortage. In the last decade, several countries in the world have experienced food crises. The cheapest and main source of food worldwide is wheat. According to the World Food and Agriculture Organization of the United States, "Wheat exports in 2022 are estimated to be approximately 65.9 billion US dollars. Year-on-year global wheat export value increased by 12.3% in 2022 compared to 2021»[5]. One of the main tasks of the grain storage and processing enterprises operating in the world is to save and reprocess the grain received from the farms producing grain products into finished products. Here, grain storage and processing enterprises are of great importance in providing the population with food products. Controlling the balance between the need and supply of grain products is always relevant at the level of food security of each country. In the process of liberalization and liberalization of the digital economy, the implementation of important structural reforms and the goals of economic entities is developing at a high level.

LITERATURE REVIEW

The study of theoretical, methodological and practical aspects of accounting in economic entities operating in various sectors of the economy has always been in the focus of attention of economists. In particular, foreign scientists Herve Stolowy, Yuan Ding, John A. Tracy, Ciaran Connolly, V.G. Getman, A.D. Researched by Sheremet, V.F. Paliy, A.V. Kolesova, E. Weylman and others

A.A. Abduganiev, B.A. Khasanov, A.A. Karimov, A.K. Ibragimov, K.B. Urazov, R.O. Kholbekov, A.J. Tuychiev, X.A. .Artykov was researched by N.B. Abdusalomova and others.

RESEARCH METHODOLOGY

In the process of organization and implementation of the research work, methods such as expert assessment, comparative analysis, content and inventory analysis, systematic and factor analysis were used based on accounting methods.

ANALYSIS AND RESULTS

Grain storage and processing enterprises play a crucial role in the economy for several reasons:

1. Food Security

They help ensure a stable supply of food by storing grains during harvest and making them available throughout the year. This mitigates the impact of seasonal fluctuations and crop failures.

2. Price Stabilization

By managing supply, these enterprises can help stabilize grain prices, preventing drastic price increases during shortages and ensuring fair compensation for farmers.

3. Value Addition

Processing grains into products like flour, oil, or animal feed adds value to raw agricultural products, boosting economic growth and creating jobs in the processing sector.

4. Employment Opportunities

These enterprises create jobs in various areas, including transportation, storage, processing, and distribution, which contributes to local and national economies.

5. Export Potential

Grain storage and processing can enhance a country's ability to export agricultural products, improving trade balances and generating foreign exchange.

6. Technological Advancements

Investment in storage and processing technology leads to improved efficiency, better preservation of quality, and reduced waste, which can have positive environmental impacts.

7. Support for Farmers



These enterprises provide essential services such as access to markets, credit, and technical assistance, which can enhance farmers' productivity and income.

8. Rural Development

By establishing operations in rural areas, these businesses can stimulate local economies, promote infrastructure development, and improve the standard of living.

Conclusion

The effective functioning of grain storage and processing enterprises is vital for promoting agricultural productivity, economic stability, and sustainable development. Their impact extends beyond the agricultural sector, influencing overall economic health and food systems globally.

In the Republic of Uzbekistan, based on the processing of raw materials and materials, the demand for introducing innovations in the production process and at the expense of management in enterprises in order to produce finished products that meet international standards and fill the domestic and foreign markets with high-quality products is increasing day by day. President of the Republic of Uzbekistan Sh. Mirziyoev "One of the most important tasks to be carried out within the framework of the principle "From the strategy of actions - to the strategy of development - is to develop the national economy and its growth rates at the level of modern requirements. It is extremely important for us to radically increase the efficiency of agriculture, which is a strategic sector, and to diversify it. In particular, the development of the agrarian sector, processing of agricultural products on a cluster basis, and ensuring food safety will be our urgent task" [1]. In the implementation of these tasks, a comprehensive analysis of the activities of enterprises is of great importance. Therefore, forming grain processing enterprises in our country to meet modern world

standards, receiving and storing raw materials in good quality, increasing the scientific potential of enterprise employees, increasing the competitiveness of products, and in addition, making effective decisions in the implementation of financial processes is one of the urgent issues of today. .

The main goal of grain storage and processing enterprises is to purchase, store and organize grain and seeds for state needs, high-quality flour varieties, flour products, cereals, mixed fodder, as well as bread, pasta and confectionery products in accordance with the decisions of the Government of the Republic of Uzbekistan. production, as well as providing economic sectors and the population of the republic with them.

It is known that grain storage and processing enterprises are part of the enterprises of the food industry. The food industry is a sector that produces food products for the consumption of the national economy. The network includes other industrial enterprises such as meat-milk, oil-oil, flour-cereal, pasta, fruit-vegetable preserves, confectionery, bread, grapes and champagne. The Republic of Uzbekistan has a modern food industry. According to the information service of the Ministry of Agriculture, as of November 1, 2023, more than 14,000 enterprises with different forms of ownership are operating in the food industry. The number of large enterprises is 109. Of these, 2,100 confectionery production, 250 oil and 6,500 other food production enterprises are operating. The level of utilization of production capacities of processing enterprises is as follows: flour products - 55 percent, oil products - 48 percent. The main reason for this is the lack of effective cooperation between suppliers of agricultural products and processing enterprises, as well as the fact that 60-70 percent of the equipment and facilities of some enterprises are physically and mentally outdated [4].

The main directions and tasks of grain storage and processing enterprises are as follows:

- Ensuring the purchase, placement and storage of grain and seed grain for state needs in accordance with the decisions of the President of the Republic of Uzbekistan and the Cabinet of Ministers;

- production of high-quality flour, groats, mixed fodder, as well as bread, macaroni and confectionery products, as well as organizing the supply of economic sectors and the country's population;

- to improve the mechanisms of interaction of grain products network enterprises with grain producers - farmers and farms, clusters, including issues of grain acceptance, quality



Figure 1. The main directions and tasks of grain storage and processing enterprises

In order to achieve their goals, grain storage and processing enterprises carry out the following types of activities and services as specified in the charter.

- production of these products in order to provide the national economy and the population with grain, grain products, and fine fodder;
- to ensure expansion, restructuring of enterprises, equipping with new equipment, technological improvement of production;
- studying the domestic and foreign market conjuncture, engaging in foreign economic activities;
- purchase of grain, acceptance of varietal and hybrid grain seeds and other agricultural products, their delivery based on the orders of the state and other buyers;
- production of hot bread and bakery products and delivery to the population through special trade stores, etc.

Just as enterprises of all branches and industries have their own accounting features, grain storage and processing enterprises also have their own accounting accounting features.

The main difference in the organization of accounting is primarily the complexity of production technologies. the division of grain products produced in grain storage and processing enterprises into main and additional products complicates the organization of accounting work. For example, different types of flour and feed products are obtained from several types of wheat.

These complications require the development of a unique independent accounting policy in the network, its improvement in accordance with the laws, codes, decisions, orders, decrees and other normative legal documents adopted in our republic.

In our opinion, today it is appropriate to pay special attention to the following when improving accounting in the network of grain storage and processing enterprises and developing an accounting policy based on the characteristics of the network:

- separate cost calculation in the field of auxiliary production and service provision in the processing of products in grain storage and processing enterprises;
- keeping separate accounts when keeping accounts of receivables and payables of enterprises that are part of and not part of grain storage and processing enterprises;
- unification of one type of technological devices in one unit according to the technological process;
- grain storage and processing enterprises use complex raw materials according to the specifics of their production. In particular, due to the fact that several products are obtained from one raw material during one production period, optimization of the correct distribution of raw material costs between manufactured products.

CONCLUSIONS

In grain storage and processing enterprises, based on their main tasks and characteristics of



production and service costs, they carry out the following main costs:

- direct costs related to the preparation of grain products, as well as the continuous and uniform supply of flour products to consumers on the basis of a contract;
- costs associated with receiving grain products from farms and cleaning, storing and processing them in accordance with legal requirements;
- costs of taking necessary measures to supply mills with electricity in the preparation of grain products;
- expenses related to raising the qualifications of employees, retraining, and attracting foreign experts to take practical measures to ensure the financial and economic stability of grain storage and processing enterprises;
- costs for participation in the development of programs, strategies and concepts aimed at developing the field of grain storage and processing enterprises, expanding the coverage of the population with services in this field.

Through the correct organization of accounting in grain storage and processing enterprises, it also creates a basis for making clear decisions for the coming periods, deepening economic reforms, financial health of the enterprise, attracting foreign investments to the sector, and developing support for entrepreneurship.

In conclusion, we can say that as grain processing enterprises occupy an important place in the food industry, in order to work effectively in the conditions of economic liberalization, it is necessary to introduce innovative technologies in grain processing, increase the level of processing and production of finished products, increase the resource and it is desirable to save maximum energy and improve the quality of flour products.

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