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BRANCH FEATURES OF AGRICULTURAL PRODUCTION AND THEIR INFLUENCE ON THE ORGANIZATION AND METHODOLOGY OF ACCOUNTING

Annotation

In modern conditions, for the development of food security in our country, it is necessary to significantly increase the production of agricultural products and improve their quality. The relevance of the study is due to the organization of management accounting, since a type of management activity is needed that expresses the directions of impacting accounting as an object of management through the streamlining of accounting elements, links between them and the integrated use of its tools (control, budgeting, analysis, evaluation). In the successful solution of these tasks, the issues of increasing the efficiency of agricultural production management, as well as the analysis of the sectoral characteristics of agriculture and their impact on the accounting methodology, are of particular importance. In this article, it is necessary to investigate the theoretical foundations, practical aspects and consider methodological recommendations on the sectoral characteristics of agricultural production and their accounting. The methodological basis of the study is the scientific works of domestic and foreign economists, legislative and regulatory acts on accounting and control. In the course of the research, general scientific and special methods were applied (analysis, synthesis, modeling, methods of systematization and generalization of research material).

Key words: accounting; agricultural production; methodology; accounting rules; cost control and analysis.

1. INTRODUCTION

Agriculture as a branch of the economy is characterized by a number of features, which are basically determined by the action of natural factors. The specificity of agricultural accounting and accounting lies primarily in the fact that the production process here is associated with wildlife, land in living organisms - animals and plants, acting as objects of labor. A significant part of the production cycle consists in a targeted impact on living organisms - growing them to certain conditions, acquiring useful properties and qualities necessary for a person.

With a developed market attitude in the agricultural sector of the Republic of Kazakhstan, a multi-structured economy is being formed, based on a variety of forms of ownership and management. In this regard, an important point is the organization of accounting, as the most effective means of control in the agricultural sector. In accordance with the Code of the Republic of Kazakhstan «On taxes and other obligatory payments to the budget (Tax Code)» (25 December, 2017 № 120-VI, has been amended by the 2018), the accounting and reporting system is divided into the national accounting and reporting system and international financial reporting system [1].

In accordance with this law, large business entities and public interest organizations are required to prepare financial statements in accordance with the international financial reporting standard. Often carried out tax reform, in turn, leaves its imprint on the organization of accounting in agricultural enterprises. At the moment, there are special tax regimes for agricultural producers, which is regulated by Chapter 78 of the Tax Code of the Republic of Kazakhstan and accounting [2].

2. LITERARY REVIEW AND RESEARCH METHODS

The study of the theoretical and methodological foundations and practice of the accounting process showed some methodological, organizational, methodological and technical shortcomings associated with the organization of management accounting in agricultural enterprises. Thus, one can note the insufficient level of scientific development of the theoretical, methodological, organizational and practical

foundations of accounting in relation to agriculture. Without a systematic solution to these problems, it is impossible to create a reliable system of operational and strategic management accounting in agriculture. It should be noted that the accounting system in agricultural organizations often lacks methodological and technical aspects of accounting and the use of its information in the management of agricultural production. In addition, in many business entities there are no clearly organized systems of documentation and accounting registers, a workflow schedule, a schedule for the distribution of duties between accounting employees and the sequence of accounting work performed by them, projects for organizing the management accounting system itself, the degree of its centralization and decentralization.

Many foreign scientists have devoted a number of scientific works to this topic, including R.A. Alborov, S.M. Kontsevaya, O.P. Knyazeva, L.I. Khoruzhii, Y.N. Kotkov and others. However, many questions require improvement. The study of the peculiarities of accounting for agricultural production was studied by many scientists, among whom it can be noted: S.S. Acharya, I.A. Basmanov, I.A. Bykadorov, O.O. Zlobina, et al. Management accounting problems are highlighted in the works of domestic scientists economists: W. Zhang, T.H. Ricketts, C. Kremen, G.R. Kontsevay, I.P. Selezneva et al. Considerable experience in management accounting has been accumulated, however, management accounting in the field of financial flow management has its own characteristics, so this methodology requires development.

3. MAIN PART

The specific feature of this industry (agricultural production is closely interconnected and dependent on the biological cycle of growth and development of plants and animals, the seasonality of production, its dependence on climatic conditions, etc.) introduces certain features in the organization of accounting at agricultural enterprises. In this regard, and taking into account the peculiarities of taxation in agriculture, the organization of accounting should be carried out in accordance with National Standard 1, which provides for accounting in two directions, depending on the forms of organization of small businesses. So, in

agriculture, small businesses include peasants and farms, legal entities, producers of agricultural products and applying simplified forms of accounting and tax declaration, where accounting and financial reporting is based on National Standard 1. This standard represents accounting organizations and preparation of financial statements for the following entities:

- keeping records and drawing up financial statements by individual entrepreneurs who are small businesses, applying, in accordance with tax legislation, special tax regimes for peasants or farms, as well as on the basis of a simplified declaration;

- keeping records and drawing up financial statements by legal entities that are small businesses, applying, in accordance with tax legislation, special tax regimes based on a simplified declaration and for legal entities of producers of agricultural products [3].

Peasant or private farms have the right to independently choose a special tax regime established by the Tax Code. The special tax regime for peasant or farm households provides for a special procedure for settlements with the budget based on the payment of a single land tax and applies to the activities of peasant or farm enterprises for the production of agricultural products, processing of agricultural products of their own production and their sale, with the exception of production, processing and sales of excisable products. The right to apply a special tax regime is granted to peasants or farms in the presence of land plots on the right of private ownership and (or) on the right of land use (including the right of secondary land use). The tax period for the unified land tax is a calendar year. For the application of the special tax regime, peasant or farm enterprises, no later than February 20 of the first year of the application of this regime, submit a tax application to the tax authority at the location of the land plot [4]. Simultaneously with the tax application, copies of the following documents are submitted:

- identification documents for land plots certified by a notary or rural (settlement) executive bodies;

- acts for determining the assessed value of land plots issued by an authorized

state body for land management, certified by a notary or rural (settlement) executive bodies.

Payers of the single land tax are not payers of the following types of taxes and other obligatory payments to the budget:

- individual income tax on income from the activities of a peasant or farm enterprise, which is subject to this special tax regime;
- value added tax - according to the turnover from the implementation of activities that are subject to this special tax regime;
- land tax and (or) payment for the use of land plots - for land plots used in activities subject to this special tax regime;
- vehicle tax - by objects of taxation;
- property tax - by objects of taxation.

When carrying out activities that are not subject to the special tax regime for peasant or farm enterprises, payers of the single land tax are obliged to keep separate records of income and expenses, property and to calculate and pay the corresponding taxes and other obligatory payments to the budget for these activities in the manner established by the Tax Code.

Therefore, for the effective functioning of the accounting process in the financial management system of an agricultural organization, it is necessary to observe the principles, which should include:

- continuity of the process and communication of information about the movement of money;
- the timeliness of the execution of accounting work;
- the adequacy of the performance of accounting work;
- specialization and cooperation in the implementation of accounting and scheduled financing.

However, in order to decentralize the production accounting system and introduce economic methods of financial management in agricultural organizations, specialists need to study and evaluate the significance of this system. A correct understanding of the essence and significance of the degree of combination of

centralization and decentralization of financial accounting systems is very important:

- to define boundaries and functions;
- subject and object of accounting;
- development of organizational and methodological aspects of the implementation of this accounting system in practice [5. 167 p.].

The objects of calculation, in contrast to the objects of cost accounting, are certain types of crop production - grain, straw, raw cotton, fruits, seeds, etc.

Since in agricultural production, due to its specifics, the technical process stretches over a number of years (gardening, nurseries, winter crops), the costs of work in progress account for 25-30% of the total costs of crop production [6. 152 p.]. Therefore, it is necessary to take into account the costs not only separately by year, but also correctly calculate the cost of a unit of production and work in progress. In accounting, three economic groups of costs are distinguished by periods:

- the costs of the current year to get the harvest in the same year - spring plowing, harrowing, cultivation, harvesting;
- the costs of the current year for the harvest of future years - the rise of plowing, sowing winter crops, sowing perennial grasses, setting up a nursery;
- the costs of previous years, which are transferred to the harvest of the next year and subsequent years - perennial grasses, nurseries, cultivated pastures and hayfields, liming and gypsum of soils, etc.

The accounting of the costs of the output of crop production is kept in the accounting accounts of section 8 «Production accounting» of the Standard chart of accounts. It is recommended to open corresponding sub-accounts for each branch of agricultural production.

4. ANALYSIS AND DISCUSSION OF RESEARCH RESULTS

The specifics of the industry and determines the features of accounting in agricultural enterprises, which boil down to the following.

Since land is the main and irreplaceable means of production, it is important to ensure accurate records of land holdings and investments. Living organisms - animals and plants - act as specific means of production in agriculture, and therefore in the

corresponding industries in the production process the action of economic and biological factors is intertwined. Accounting in agriculture should ensure that the number of animals and the changes occurring in it (increase in live weight, offspring, etc.), as well as production processes occurring in crop production, in animal husbandry, with all their specificity and uniqueness, should be taken into account. The use of scientifically grounded farming systems allows not only to prevent a decrease in soil fertility, but also vice versa. greatly enhance it. The specificity of the land is that it is both an object (at the first stages of the production process) and a means of labor. In connection with the huge role of land as a means of production, it is necessary to timely and fully organize the accounting of costs for its processing, fertilization, liming, reclamation and other measures to increase its productive yield, to exclude the occurrence of soil erosion and other undesirable phenomena, to constantly search for ways to increase the efficiency of production of cultivated cultures and works [7].

Agricultural production is spatially dispersed and conducted over large areas. They mainly use mobile agricultural machinery. This feature affects the organization of production subdivisions and requires accounting of costs and incomes not only for crops and animal species, but also for independent self-supporting subdivisions (departments, farms, workshops, brigades, etc.). In agricultural production, there is a noticeable gap between the production time and the working period: the production process in most industries goes beyond the calendar year. Therefore, in accounting, they distinguish between the costs of production cycles that do not coincide with the calendar year:

- the costs of previous years for the current year's harvest;
- the current year for the harvest of future years; for raising young animals and fattening animals, etc [8].

Agricultural enterprises themselves reproduce in nature part of the means of production. For example, animals raised on a farm are used as productive livestock (means of production). Part of the production is used for further reproduction (seed, feed, and planting material). The biological features of agricultural production are

associated with the fact that several types of products are simultaneously obtained from one crop or animal species. In this regard, in accounting, it becomes necessary to appropriately delineate costs and calculate the cost of producing various products. The accounting of costs in the main branches of agricultural production is carried out not according to the objects of calculation (grain, milk, offspring), but according to the objects of accounting (spring wheat, sheep breeding, etc.).

In accounting for assets, costs, output and production results, multiple duplication of the same information about business facts is allowed, which is associated with the artificial complication and confusion of the stages of the accounting process (primary, analytical and synthetic) [9]. All this leads to the accumulation of unnecessary information for management. The information content of the current accounting system of agricultural organizations is relatively suitable for assessing the economic state of the organization as a whole, but not for carrying out an analytical assessment of the activities of teams, workshops, farms, the course of technological processes, the efficiency of production of products of certain types of agricultural crops, farm animals [10]. All these shortcomings lead to the fact that accounting in agricultural organizations is carried out formally, and its development is belated. At the same time, the organization of methodological accounting, in our opinion, presupposes:

- understanding and using the fundamental principles, assumptions and accounting rules, compliance with all the requirements for it in modern conditions;
- a fairly complete application of scientific methods and methodological methods of accounting for the implementation of the prescribed functions and solutions to the tasks set for accounting;
- understanding of the concepts and postulates of accounting, which provides a reasonable choice of organizational, methodological and technical aspects of management accounting as an information base for optimizing the accounting policy of an economic entity in order to fully implement its functions;
- widespread use and use of mechanisms (legislative, regulatory, software, methodological, organizational) accounting, improving its form (structural links,

composition of elements) as a way of organizing content (generalization, accumulation and storage of information) and the basis for calculating accounting;

- diagnostics of the state of management accounting and determination of terms and plans (programs) for its timely reorganization;

- formation of a rational structure of management accounting, high-quality design work in accordance with the organizational structure and management structure of this economic entity;

- implementation of innovations and their adaptation to international accounting standards, etc.

To achieve these assumptions on the organization of accounting as a management information base, it is necessary to determine the method (methods) of cognition of this studied object of research. When organizing management accounting, it is of great importance to correctly establish the sequence of including interrelated stages of the management accounting system in this process (observation, measurement, registration of facts of economic life, systematization, grouping, development and adoption of management decisions, etc.). At the same time, it is important to rely on the organizational principles of accounting, as well as on legislative, regulatory acts and methodological materials. In addition, it is necessary to take into account or establish the most rational relationships of all structural and functional divisions with the management apparatus, determine the required volume and nature of information for internal financial management and internal users, and also develop a plan (draft) or standard for organizing accounting.

5. CONCLUSION

Thus, it should be noted that it is also necessary to properly organize the practical process for the effective implementation of all aspects of the methodology and methodology of accounting. The process of practical accounting, like any other business process, is an object of supervision and management of an economic entity.

The measures (actions) recommended in this study affect the financial (economic) flows of an agricultural enterprise in different directions (areas), which actually makes it possible to improve their value (optimize their value), continuity,

sufficiency and synchronization. The scientific organization of the accounting process consists in creating organizational prerequisites for increasing the efficiency of the management accounting system and the analytical level of information in the management system in order to actively influence the adoption and implementation of management decisions in agricultural organizations.

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