**ORGANIZATION OF ACCOUNTING AND APPLICATION OF THE TAXATION SYSTEM FOR AGRICULTURAL ORGANIZATIONS**

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**Abstract**. Accounting in agriculture, as in any other sphere, is a system that ensures collection, registration and compilation of information on property, obligations of an enterprise, expressed in monetary terms. It provides continuous and comprehensive documentary records of the on farm operations. The article shows accounting objects in agriculture: farm property, financial investments, inventories, cash and fixed assets. It is noted that the main purpose of accounting in agricultural enterprises -is the analysis, interpretation and use of economic information to identify trends in the development of the enterprise, the choice of options and making management decisions. Accounting information used at the following management levels is explored: internal management (in production units - primary and consolidated accounting data), general economic (for the whole farm - current accounting data, including reporting) and external management of agricultural production (quarterly and annual financial statements are mainly used). In addition to the information function, accounting performs a monitoring function, the essence of which is to illustrate the implementation of organizational plan and assess the profitability of each sector of economy, as well as to prevent inefficient work, irrational use of resources and, consequently, to preserve the enterprise funds.

**Аннотация**. Бухгалтерский учет в сельском хозяйстве, как и в любой другой сфере, является системой, обеспечивающей сбор, регистрацию и обобщение информации об имуществе, обязательствах предприятия, выраженной в денежном эквиваленте. Он обеспечивает непрерывный и всеохватывающий документальный учет всех без исключения операций, проводимых в хозяйстве. В статье показаны объекты бухгалтерского учета в сельском хозяйстве: имущество сельхозпредприятия, финансовые вложения, материально-производственные запасы, денежные и основные средства. Отмечается, что главная цель бухучета в сельскохозяйственных предприятиях – это анализ, интерпретация и использование экономической информации для выявления тенденций развития предприятия, выбора варианта и принятия управленческих решений. Рассматривается учетная информация, используемая на следующих уровнях управления: внутрихозяйственном (в производственных подразделениях – данные первичного и сводного учета), общехозяйственном (по хозяйству в целом – показатели текущего бухгалтерского учета, включая отчетность) и внешнем уровне управления сельскохозяйственным производством (используется в основном квартальная и годовая бухгалтерская отчетность). Кроме информационной, бухгалтерский учет имеет контрольную функцию, суть которой сводится к иллюстрации выполнения организационного плана и оценке рентабельности каждой отрасли хозяйства, а также предотвращению неэффективной работы, нерационального использования ресурсов и, следовательно, к сохранению средств предприятия.

**Аңдатпа**. Ауыл шаруашылығындағы бухгалтерлік есеп кез келген басқа саладағы сияқты ақшалай баламада көрсетілген мүлік, кәсіпорынның міндеттемелері туралы ақпаратты жинауды, тіркеуді және қорытуды қамтамасыз ететін жүйе болып табылады. Ол шаруашылықта жүргізілетін барлық операциялардың үздіксіз және түгел қамтитын құжаттық есебін қамтамасыз етеді. Мақалада ауыл шаруашылығындағы бухгалтерлік есеп нысандары: ауыл шаруашылығы кәсіпорындарының мүлкі, қаржы салымдары, материалдық-өндірістік қорлар, ақша және негізгі құралдар көрсетілген. Ауыл шаруашылығы кәсіпорындарындағы бухгалтерлік есептің басты мақсаты – кәсіпорынның даму үрдісін анықтау үшін экономикалық ақпаратты талдау, түсіндіру және пайдалану, нұсқаны таңдау және басқару шешімдерін қабылдау болып табылады. Басқарудың мынадай деңгейлерінде пайдаланылатын есептік ақпарат қаралады: ішкі шаруашылық (өндірістік бөлімшелерде – бастапқы және жиынтық есеп деректері), жалпы шаруашылық (жалпы шаруашылық бойынша – есептілікті қоса алғанда, ағымдағы бухгалтерлік есеп деректері) және ауыл шаруашылығы өндірісін басқарудың сыртқы деңгейінде (негізінен тоқсандық және жылдық бухгалтерлік есеп пайдаланылады). Ақпараттық есептеуден басқа, бухгалтерлік есеп бақылау функциясын орындайды, оның мәні ұйымдық жоспарды орындау иллюстрациясына және шаруашылықтың әрбір саласының рентабельділігін бағалауға, сондай-ақ ресурстарды ұтымсыз пайдаландың, тиімсіз жұмыстың алдын алуға және демек, кәсіпорын қаражатын сақтауға негізделеді..

**Keywords:** agricultural production, accounting, grain, livestock population, live weight, offspring, milk, melioration, costs, cost price.

**Ключевые слова:** сельскохозяйственное производство, учет, зерно, поголовье животных, живая масса, приплод, молоко, мелиорация, затраты, себестоимость.

**Түйінді сөздер:** ауыл шаруашылығы өндірісі, есепке алу, астық, мал басы, тірі салмағы, төл, сүт, мелиорация, шығындар, өзіндік құн.

**Introduction.** Agriculture is the most important component of the agro-industrial complex. The main source of information about the economic activities of agricultural enterprises are the data contained in accounting records. Accounting in agriculture is designed to provide the necessary information about the course of production processes, to help ensure the safety of property, increase profitability, increase efficiency and improve the quality of work. All of the above can be reduced to two functions assigned to accounting: information and control. Agriculture as a branch of the economy is characterized by a number of features that are basically determined by the action of natural factors.

**Material and research methods.** The developments were carried out using a descriptive method, comparative analysis and generalization. The sources of the study were scientific articles on the problems of formation and accounting of the cost of agricultural products. The use of scientifically based farming systems allows not only to prevent a decrease in land fertility, but, on the contrary, to significantly increase it. The specificity of land lies in the fact that it is both an object (at the first stages of the production process) and a means of labor. In connection with the enormous role of land as a means of production, it is necessary to organize in a timely and complete manner the accounting of the costs of its cultivation, fertilization, liming, melioration and other measures to increase its productive return. It is also necessary to exclude the occurrence of soil erosion and other undesirable phenomena, to conduct a constant search for ways to improve the efficiency of the production of cultivated crops and work. The main means of production in agriculture is land, the features of which cause specific forms of concentration and specialization of agricultural production. There is a growing need to apply science-based farming systems to improve soil fertility. Living organisms - plants and animals - are used as means of production in agriculture. In this regard, in the development of the industry, the action of economic and biological laws is intertwined, the period of production does not coincide with the working period, the means of production and labor are used seasonally.

**Results and discussion.** Inter-farm enterprises of various types have significant features in the nature of their activities. All this is also taken into account in the chart of accounts. At inter-farm enterprises for the production of industrial products, accounts characteristic of industrial enterprises are used. This also applies to agro-industrial enterprises and associations, where industrial production is quite highly represented [1].

Agriculture, as a branch of the economy, is characterized by a number of features that are basically determined by the action of natural factors.

The specificity of agricultural accounting lies in the connection of the production process with wildlife, land and living organisms - animals and plants, which are the objects of labor. A significant part of the production cycle consists in targeted impact on living organisms - growing them up to certain condition, the acquisition of their useful properties necessary for a person, qualities. Due to the interruptions caused by natural climatic conditions, the production cycle in agriculture is much longer than in other industries.

Thus, the production of cattle meat takes several years, the cultivation of fruit plantations takes many years, the production of crop products lasts for a year [2].

Agricultural production is spatially dispersed and is carried out over large areas. Mostly mobile agricultural machinery is used here. This feature affects the organization of production units and requires accounting for costs and income not only by crops and animal species, but also by independent self-supporting units (departments, farms, workshops, brigades, etc.).

In agricultural production, there is a noticeable gap between the time of production and the working period: the production process in most industries goes beyond the calendar year. Therefore, in accounting, expenses are distinguished by production cycles that do not coincide with the calendar year: the costs of past years for the current year's harvest; current year for the harvest of future years; for rearing young animals and fattening animals, etc.

Agricultural enterprises themselves reproduce in kind part of the means of production. For example, farm-raised animals are used as productive and working livestock (means of production). Part of the production is used for further reproduction (seeds, feed, planting material).

The biological features of agricultural production are related to the fact that several types of products are obtained simultaneously from one crop or animal species. In this regard, in accounting there is a need for an appropriate delineation of costs and calculation of the cost of output of various products. Cost accounting 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.). The costs between different types of products are distributed according to established coefficients, in proportion to its assessment or in other ways.

Due to the influence of natural and climatic factors, especially in crop production, the impact of seasonality remains, when the main work is carried out during the sowing and harvesting periods. Accounting, reflecting seasonality in work and costs, is itself subject to the influence of these factors: during periods of basic agricultural work and harvesting, the volume of accounting work increases, and during the period of seasonal decline in work and costs, it decreases.

Primary registration of the volume of output (when it is received) is also a specific feature in accounting. In agriculture, there is no direct functional relationship between the volume of production costs and output.

Accounting at an agricultural enterprise is organized in accordance with the International Financial Reporting Standards and the Law of the Republic of Kazakhstan “On Accounting and Financial Reporting” [3].

* Subsection 2500 "Biological assets" is designed to account for biological assets associated with agricultural activities [4]. This subsection includes the following groups of accounts: 2510 "Plants", 2520 "Animals".
* Subsection 6200 "Other income" is intended for the accounting of other income. Includes account 6270 - "Income from changes in the fair value of biological assets", which reflects transactions related to the receipt of income from changes in the fair value of biological assets.
* Subsection 7400 Miscellaneous expenses is provided for other non-operating expenses that arise independently of the ordinary course of business. Includes account 7460 – Expenses from changes in the fair value of biological assets, which records expenses from changes in the fair value of biological assets.

Agricultural products obtained from the main production (crop and livestock), partly remain for production needs, like feed and seeds, partly intended for sale - the commercial part of agricultural products, partly - the offspring remains for rearing [6].

The commercial part of finished products in agricultural enterprises is accounted for on account 1320 “Finished products”, for which the following sub-accounts will have to be opened:

• "Finished products of crop production";

• "Finished livestock products";

• “Finished products of industrial production” [7].

During the year, finished products are accounted for and released into consumption at accounting (planned) prices. When posting products, account 1320 "Finished products" is debited (sub-accounts 1,2,3) and account 8100 "Main production" is credited (sub-accounts 1 "Crop production", 2 "Livestock", 3 "Industrial production").

At the end of the year, after the calculation of the actual cost of production, its accounting cost is brought to the actual cost by debiting the accounts:

- 1320 "Finished products" (in terms of product balances in the warehouse);

- 8100 "Main production" (in terms of products used for production); - 7000 "Cost of sold finished products (works, services)";

- 1340 "Work in progress" (in terms of the increased weight of animals in growing and fattening);

- 8310 "Auxiliary production" (in terms of products spent on feeding draft animals) from the credit of account 8100 "Main production" (sub-accounts 1,2,3) of calculation differences (+, -).

The offspring of animals, their increased weight, as well as adult cattle put on fattening, should be accounted for on account 1340 "Work in progress", for which it is proposed to open two sub-accounts: "Work in progress"; "Animals in cultivation and fattening".

The offspring of animals and adult cattle for fattening in agricultural production is the base for the reproduction and formation of the main herd and working cattle, as well as the base for the reproduction of the country's meat balance. Therefore, the offspring of animals and adult fattening cattle are considered work in progress. Analytical records of animals should be kept by species and sex and age groups of animals, in heads, in live weight, where necessary, and according to fatness [8].

Учет доходов от основной деятельности ведется на счете 6010 «Доход от реализации готовой продукции (работ, услуг)», к которому открываются следующие субсчета:

* «Доход от реализации продукции растениеводства»;
* «Доход от реализации продукции животноводства»;
* «Доход от реализации продукции промышленного производства»;
* «Доход от реализации работ и услуг».

Expenses for the sale of finished products, works and services are recorded on account 7010 “Cost of finished products (works, services) sold”, to which the following sub-accounts should be opened:

* "Cost of sold crop products";
* "Cost of sold livestock products";
* "Cost of sold industrial products";
* Cost of Works and Services Sold.

To account for production costs, accounts 8110 "Main production", 8310 "Auxiliary production" are used.

The following sub-accounts must be opened for account 8110 “Main production”: “Crop production”; "Livestock"; "Industrial production".

To account 8310 "Auxiliary production" open sub-accounts for the types of auxiliary production [9]. Accounting for overhead (overhead) expenses is kept on account 8410 "Overhead", to which the following sub-accounts are opened:

• "Overhead costs of the main production";

• “Overhead costs of auxiliary production”;

• "Overhead costs of industrial production";

• “Overhead costs for construction carried out by the household” (with a large volume of construction production).

In peasant (individual) farms for which land is the main means of production or whose activities are related to the use of land for the production of agricultural products, as well as processing agricultural products, a system of simplified taxation and accounting can be chosen (at the discretion of the economic entity).

**Сonclusions**

**1. These differences to some extent determine the specificity of agricultural accounting, its differences from accounting in other sectors of the national economy.**

**2. Agriculture is one of the most important branches of material production: the cultivation of crops and the breeding of animals to obtain agricultural and livestock products.**

3. Agricultural production produces food for the population, raw materials for many industries (food, feed, textile, pharmaceutical, perfumery, etc.), the correct organization of accounting for the cost of agricultural products ensures the rational use of material and labor resources.

4. The specificity of agricultural accounting lies in the fact that the production process is associated with wildlife, land and living organisms - animals and plants, acting as objects of labor. Thus, this gives reason to believe that agricultural accounting is an integral part of the unified accounting in the sectors of the economy of the Republic of Kazakhstan.

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