

IMPROVEMENT OF ACCOUNTING OF PUBLIC CATERING ORGANIZATIONS

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Abstract. *This article due to the features of the organization of accounting for inventory and business operations in public catering organizations. Directions for improving accounting related to the introduction of innovative technologies in the accounting process are indicated.*

Keywords: *public catering, accounting policy, accounting prices, synthetic accounting, automation of accounting activities.*

Public catering is a promising, highly profitable and dynamically developing branch of management in Uzbekistan. For the successful conduct of business, the administrative apparatus needs to receive in a timely manner the full amount of reliable information that the accounting service is designed to provide. Accounting procedures in public catering organizations are not strictly regulated by separate accounting regulations. It is possible to choose accounting options, independently develop an accounting algorithm, which must be fixed by the accounting policy of an economic entity. According to NAS No. 16-00-13/03 dated February 20, 2002, the accounting policy must be used in this case by the relevant accounting standards - methodological recommendations and industry instructions that do not contradict the current legislation.

Public catering may include various enterprises and divisions:

- restaurants;
- cafe;
- canteens;
- snack bars;
- bars;
- remote trade;
- pantries (warehouses);
- shops of semi-finished products;
- confectionery shops;
- buffets;
- convenience stores, etc.

You can additionally highlight the accounting for the organization of entertainment for visitors, musical and other design, servicing celebrations and others. The specific features of public catering enterprises determine a number of features in accounting:

- accounting for the movement of raw materials, materials and other inventory items;
- taking into account the technology of production of own products;
- specifics of the control of expenses and write-offs.

So, it is necessary to determine the accounting prices of raw materials, materials, goods, semi-finished products, finished products used at each stage of activity, in various divisions of the public catering organization. These can be purchase prices, actual cost of acquisition, calculation, sale (retail), etc. For synthetic accounting of inventory and economic facts, it is possible to use

various accounting options. For example, if we use account 2910 “Goods” to account for purchased goods at catering enterprises, it is possible to use subaccounts depending on the availability of various departments (pantry, warehouse, buffet, etc.) and the need for detailing information. Accounting for raw materials and materials in subdivisions that produce products of their own production can also be made on account 2911, or account 1010 “Materials” can be used. Then, to account for the actual production of lunch products, culinary and confectionery products, semi-finished products, you can use accounts: 2010 “Main production”, 2011 “Semi-finished products of own production” - if catering is the main activity of an economic entity, 2310 “Auxiliary production”, 2511 “Serving production and economy”- if there is a canteen, buffet or other catering unit as part of a manufacturing company. To account for finished products of own production in these cases, you can use account 2810 “Finished products”, as well as account 9110.9120 “Output of products (works, services)” - if you need to determine the deviations of the actual cost of manufactured products from the standard.

Accordingly, accounting at the enterprises of the industry is quite complex and time-consuming. How to facilitate the work of an accountant and increase its informativeness and efficiency, reduce the number of errors in accounting?

Currently, business entities that intend to carry out the accounting process efficiently and quickly use accounting automation tools for accounting information. Automation of accounting is the process of using technical means, economic and mathematical methods and management systems that free a person from participation in the processes of obtaining, transforming, transmitting and using information, significantly reducing the degree of this participation or the complexity of the operations performed. The main tasks of automating the accounting process will be:

- facilitating the work of accounting in the processing of primary documents;
- elimination of errors arising from incorrect transfer of data from documents, calculated values to accounting registers, in determining the correspondence of accounts, etc.
- increasing the reliability of accounting data of an economic entity;
- achieving a high speed of information processing and, accordingly, increasing the efficiency of obtaining the data necessary for making managerial decisions
- improving the efficiency of the accounting apparatus.

As a result of the use of automation tools for the accounting process in public catering organizations, it is expected:

- increasing the productivity of accounting staff and reducing the complexity of accounting procedures;
- improving the quality of accounting in the form of a significant reduction in the number of errors in accounting registers, reporting data;
- achieving high speed and accuracy in processing large volumes of information.

According to the research of Ergasheva Sh.T.: “The tasks set for cooperative trade organizations will be realized only if the family of applied software products in the complex is used everywhere: “1C: Enterprise 8.3”, the program “Rarus” [1]. Moreover, one of the main tasks of accounting is to ensure the safety of the organization's property, which can be implemented by various methods, including using automation of the accounting process [2]. Therefore, as an example, we give the currently widely used licensed accounting computer program “1C: Accounting” of various modifications (releases). This program facilitates data entry for the

preparation of primary documentation, on its basis it automatically posts data to the accounts of analytical and synthetic accounting, generates a balance sheet and established forms of accounting. For the convenience of users, the licensed program provides automatic loading of normative data - classifiers of units of measure, classification of fixed assets by reference to depreciation groups, etc. Program directories are pre-filled, which are intended to create and store initial data about the organization itself, its counterparties - legal entities and individuals, employees on the payroll and under contracts, item numbers of the products and raw materials used, purchased goods and manufactured products of their own production, etc. The program "1C: Accounting" makes it possible to carry out both accounting and tax accounting, starting with the formation of primary source documents and ending with the final generalization of data and their presentation in regulated reporting, organizations are given a choice of accounting options: a) according to the general taxation scheme; b) for economic entities applying special regimes.

Primary documents and generalized information are stored on computer media, if necessary, printed on paper media [5]. According to Semerova O.S., Zubkova T. A.: "In order to improve the accounting of the financial results of the enterprise, it is necessary to make the following proposals to the accounting policy and activities of the object under study: ... automation of the formation of the financial result and the correct execution of the final financial result and financial condition of the organization" [3]. To take into account the peculiarities of documenting and control procedures of public catering enterprises, a modification of the 1C: Accounting program is designed, adapted to the specifics of the industry: the 1C: Public Catering software product. In addition, in some departments, according to experts, for even more successful work, a bundle of two programs is needed: "1C: Catering" (based on "1C: Accounting", including improvements in sales price calculation, product output, etc.) and "1C: Restaurant" (for fixing orders and accounting for sales by employees of the trading floor). Therefore, for the rational organization of accounting of a public catering enterprise, it is necessary to carefully work out the accounting policy of an economic entity, choose the optimal workflow scheme, while not forgetting about the features of documenting business transactions and calculations, summarizing information on accounting accounts in the industry, organizing control over the consumption of raw materials and etc. Thus, as noted earlier, as a priority for improving the accounting process in public catering organizations, it is possible to recommend the use of modern means of automating accounting activities, which will significantly speed up the process of creating accounting information, improve the quality of the management apparatus, which will accordingly lead to an increase in efficiency. throughout the organization as a whole [4].

Food industry enterprises have specific characteristics of business activities that significantly affect the organization of the accounting process. Relative to related industries, public catering is distinguished by a one-time combination of the functions of production, trade and organization of consumer entertainment. A comparison of the functions of the food industry with the functions of other business areas is given in Table. 1.

Table 1

The ratio of catering functions relative to other business areas

Functions	Food industry enterprises	Retailers	Catering establishments
Production	+	-	+
Sales of products	-	+	+

Organization of consumption	-	-	+
Creation of conditions for leisure	-	-	+

Studies on the functional purpose of the public catering industry allow us to conclude that the specificity of the industry functions performed by public catering directly affects the organization of the accounting process of an economic entity in terms of legal regulation, the choice of a tax system, automation, the organization of the accounting process as a whole and on individual its sections.

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