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CENSUS WORK FOR FINANCIAL REPORTING OF AGRICULTURAL ENTERPRISES IN SERBIA

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Abstract: The census (ordinary and extraordinary) is done on the basis of Article 16 of the Accounting Act ("Official Gazette" No. 62/13), and the Regulations on the organization and implementation of the inventory of assets and liabilities and the balance of alignment with the actual situation of the company. In addition mentioned or frame for making a decision on the list of wrecks there are legal frameworks regulation PPUT the Statute of the company, as well as the managing authority such as company directors and the supervisory board of the company. For the census is necessary that managing authorities Dons decision on the list and form a commission to inventory the assets and liabilities as of the day of the cross-section of the business situation. The aim of the implementation of these activities is to determine the actual state property and equipment at the disposal of the company. These jobs fall into the regular activities and contribute to improving the safety of the company.

Keywords: *audits, process management, agriculture, risks.*

INTRODUCTION

Management with respect to financial reporting is possible in several ways. Gradually improve training significantly observing the operation of a wide range of agricultural companies that must have an accurate record of a compliant and [1], [2], [3]. Reconciliation of unique ways to improve financial reporting [4], [5], heterogeneous

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enterprise is a very delicate work [6], [7], [8], which must be in accordance with the legal provisions at the state level.

The biological observation in relation to the improvement of RA [9], [10], also has its own specificity, particularly in agricultural companies. It is usually in the form of the manifestation of observation evaluation of crop production at a given day (greenhouse production of soft, hard and softwood sawmills).

Implementation of all those methods improvements possible with the establishment of internal control mechanisms and other agricultural enterprises [11], [12], [13], [14].

Regardless of this entire constant quest for the Improvement of governance of the imperatives of a large number of agile managers. One way to improve is addressed in this paper in the form of a character by the list company.

MATERIAL AND METHODS

For preparation of this work used data obtained from the top management of agricultural startups that exist in the market for over 50 years with a dominant business in the field of agriculture.

Presumption was that a company with so many years on the market has a reference to its financial reporting relevant to the acquisition of real images and real business. Was used census data says the date 31.12.2016. To achieve credibility paper is divided into three segments observation. The first was to emphasize the importance of forming a group of property and equipment in financial reporting. This is done in the deployment: groups 020, 022, 0230, 10300, 0263, 025, and 027. The second part has been highlighting cases of missing equipment. The third part of the observation was to emphasize not the standard case of the experts, or the case of gifts of property, equipment or other legal entity.

The last segment was related to highlight the importance of writing notes in the financial report, or in the documentation accompanying the financial statements to the management bodies of companies.

RESULTS AND DISCUSSION

Decision Directors of the Company may be formed over the Commission for a list headed by the one called Central Census Commission. This precisely defines the starting time of work and the deadline for completion of the work of the individual committees and the Central Census Commission. Additionally need to complete the work and submit a report on the inventory to advance the specified deadline, and it is submitted for review and how many copies of the report.

The list of assets and liabilities must be conducted in accordance with the instructions of the Director or supervisory authority companies. Central Census Commission shall be appointed on the basis of Decisions of the Director of the Company and is defined by forming no steam members.

The same co-ordinates the work of the Commission for the list, as well as:

- takes into account the limits of the census,
- controls the accuracy of the performed inventory
- as well as other tasks necessary for the successful implementation of the list.

The authors like to give an overview of the mandatory part of the report on the census, which were systematized in a slide in Tab. 1-3. Tab. 1 gives an overview of the first demarcation equipment and assets of agricultural enterprises by groups. Table 2 shows a real example of the resulting lack established by the Commission within the agricultural enterprise. Tab. 3 presents the not-so-frequent cases of gifts of assets to another legal entity.

Table 1. Display the categorization of keeping the accounts of the company

No	The categories for which the guidance according to spending property, plant and equipment in the enterprise	Leading by accounts of the company (the Group's accounts or sub-accounts)
1	Land	020
2	Buildings	022
3	Plant and equipment	0230
4	Small inventory in use	10300
5	Artworks	0263
6	Biological resources	025
7	Property, plant and equipment and biological assets under preparation	027

Table 2. Only, the missing equipment of agricultural enterprises

No	Name of equipment	Unit of measure	Purchase value (The estimated value of the dinar)	Value correction (The estimated value of the dinar)	The present value as at 31.12.2016. (The estimated value of the dinar)	Years procurement
8175	Hedge Trimmers Fs450 Pa 14	1	70.559,01	30.054,76	40.504,25	2014
7770	Hedge Trimmers Stihl Fs 450	1	55.882,73	32.117,48	23.765,25	2010

Table 3. Display donating equipment agricultural company to another legal entity

No	Name of equipment	Unit of measure	Purchase value (The estimated value of the dinar)	Value correction (The estimated value of the dinar)	The present value as at 31.12.2016. (The estimated value of the dinar)	Years procurement
1025401	Samsung laser ML 1610	1	7.980,00	7.980,00	1.000,00	2006
1025402	Samsung laser ML 1610	1	7.980,00	7.980,00	1.000,00	2006
7371	PC Computer Ada integra	1	30.239,58	30.239,58	1.000,00	2006
7035	PC Computer integra 2500	1	42.335,41	42.335,41	1.000,00	2006

All of the Commission for the list before starting works given operating instructions in writing from the Central Census Commission, oral interpretation and guidance. For additional information, through the Central Census Commission, if necessary, consulted professional services Company, so the list of fully executed in accordance with the Regulations on the organization and implementation of the inventory of assets and liabilities and adjustment of balance of the actual situation of the Company in which it conducts census.

An examination of the work of the Commission for the list, as well as their reports, it can be concluded that the Commission's work in plenary and in the presence of competent accountants, with additional members of the Central Control Commission, internal control and external auditors.

The Commission for inventory of intangible assets, real estate, plant and equipment shall be appointed by the decision of the Director of the Company and has an odd number of members, to all organizational units of the company. A note arising from the real case of agricultural enterprises who is the data allegations, which were made on the basis of the list on the day 31.12.2016.

1. The necessity of a classification OPRM and property on account groups 020, 022, 0230, 10300, 0263, 025, and 027.

2. Highlight missing with mandatory written explanation whose content is given as:

a) The Commission stated that the Brush cutter STIHL FS 450 (inventory number 7770) stolen. Police report is attached to the Journal of the accountant (in the meantime and collected damages from the insurance company-a copy of policies attached).

b). Motor HAIR FS450 PA 14 (inventory number 8175), noted the disappearance and it is treated as a deficit.

Besides the lack of a Commission proposal gives the decision of the commission, whose model is given as:

a) Established Commission may propose that the recorded deficit of basic resources of brush cutter STIHL FS 450 (inventory number 7770), debited to the Company since it was stealing.

b) Disappearance of brush cutter FS450 PA 14 (inventory number 8175), found a commission has formed in order to determine where a missing piece. The Commission, with the approval of Directors proposes that the deficit charged to the Company.

3. A tribute to another legal entity, where the Commission submits the attached report as a list of presents proposal (Table 3).

The explanation can be done in accordance with a situation where the company data resources (computer equipment) are unable to return the computers and printers, it is necessary to write off equipment. Being removed from books is treated as a gift, the tax is levied on a gift and donated equipment is considered. The Commission has identified a single market value on the day 31.12.2016., the year is shown in Table 3.

CONCLUSIONS

The authors point out three important works. The first relates to the importance of sorting equipment and the company's assets to a group of accounts 020, 022, 0230, 10300, 0263, 025, and 027, in order to unify the monitoring and establish control over the monitoring of all developments related to the equipment companies. The second part

highlights the case of the occurrence of missing, and that the same prevails. Also within this Commission requires that, in the framework of the legal department makes a decision on the debt or discharge of all of the above. The third part concerns the case rarely treatment in enterprises, which is the case when performing estrangement equipment free of charge, with the explanation that he must pay tax on the estimated value of the equipment.

Essentially speaking, the importance of regular and proper census is of great importance for improving safety management in all companies, and therefore in agricultural enterprises.

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POPIS U FUNKCIJI FINANSIJSKOG IZVEŠTAVANJA POLJOPRIVREDNIH PREDUZEĆA U SRBIJI

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Sažetak: Sprovođenje popisa (redovnog i vanrednog), vrši se na osnovu člana 16. Zakona o računovodstvu („Službeni glasnik RS“ broj 62/13) i odredbi Pravilnika o organizaciji i sprovođenju popisa imovine i obaveza i usklađivanja knjigovodstvenog stanja sa stvarnim stanjem preduzeća. Osim pomenutog, odnosno okvira za donošenje odluke o popisu postoje i bitni okviri pravnog reulisanja pput, Statuta preduzeća, kao i organa upravljanja poput: direktora preduzeća i nadzornog odbora preduzeća. Za sprovođenje popisa potrebno je da organi upravljanja donesu Odluku o popisu i obrazuju komisiju za popis imovine i obaveza sa stanjem na dan kada se vrši presek situacije poslovanja. Cilj sprovođenja ovakvih aktivnosti je utvrđivanje stvarnog stanja imovine i opreme sa kojom raspolaže preduzeće. Pomenuti poslovi spadaju u redovne aktivnosti i doprinose poboljšanju sigurnosti upravljanja preduzeća.

Ključne reči: popis, finansijsko izveštavanje, upravljanje.

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