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**THE CURRENT STATE OF JEWELRY BRANCH
IN THE REPUBLIC OF SAKHA (YAKUTIA) AND PROBLEMS OF ACCOUNTING OF
THE MOVEMENT OF GOODS IN THE ORGANIZATIONS OF JEWELRY TRADE**

Problems of analytical accounting of the movement of goods affect not only the quality of accounting in the company, but also affect the formation of statistical indicators, which are subject to specific requirements in the jewelry industry. The task of the study is to propose an acceptable jewelry classification in order to optimize analytical accounting and generate reliable statistical information in terms of using automated information systems. The subject of the research is the organization of accounting of the movement of goods in the organizations of jewelry trade. The methodological basis of the study was such methods of scientific knowledge as: general scientific methods, methods of comparison, abstraction, induction, deduction, and others. The authors analyzed the current state of the jewelry industry in the region, and also considered the problems of forming reporting indicators for the movement of products in the jewelry industry. The article considers the specifics of accounting for goods in the jewelry trade and provides recommendations for improving analytical accounting. In the development of the digital economy, the classification of goods in the jewelry industry is extremely important. The jewelry classification proposed in the study will allow synchronization of accounting and statistical accounting data. Currently, the problem of adapting accounting data of various industries to the requirements of state statistical accounting is very little discussed in scientific circles, as a result of which there are significant errors in the transfer of data to the statistical agencies. The authors of the study attempted to solve

one of the actual problems of jewelry accounting — the classification of products that would meet the requirements of both accounting and statistical accounting. The results of the study can be used in the current activities of companies in the jewelry industry, and can also serve as a basis for developing recommendations for maintaining accounting records for the movement of jewelry.

Keywords: accounting, business activity in jewelry branch, accounting of goods, jewelry, economy, economy of the enterprise, classification of goods.

Fragment of an accounting or statistical table showing data for the year 2016. The table includes columns for various categories and values.

	2016	224,28	20 000	
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			2016	2%.
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Below the table, there is a list of abbreviations and references in Russian:

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