



DEVELOPMENT OF ACCOUNTING AND ANALYTICAL SUPPORT FOR INTERNAL AUDIT AT CHEMICAL INDUSTRY ENTERPRISES.

Mardanov Muzaffar Xolboyevich

Tashkent State University of Economics., Uzbekistan

Abstract: Due to the intensification of competition in pulp and paper production enterprises in world practice, the acceleration of technical development of production, a lot of scientific research work is being carried out on the development of existing approaches to studying the nature and importance of cost analysis. During his visit to Fergana region on May 6, 2019, President Shavkat Mirziyoyev paid special attention to the development of the paper production industry in our country and familiarized himself with the stone paper production project. Today, this project has been implemented in the city of Fergana as the "Fergana stone paper" enterprise. As the President noted: "Paper making is one of our ancient crafts. In its time, Samarkand paper was world famous. This enterprise is the revival of historical traditions at the industrial level. However, the need to organize cost analysis and accounting of production costs, to create a scientifically based approach to product costing, to search for and study the most optimal options adapted to the production processes of pulp and paper enterprises, as well as to increase the competitiveness of the enterprise, has not yet been developed. did not find a positive solution.

Keywords: production cost audit, analysis of production costs, audit of financial statements.

Introduction

In the Development Strategy of New Uzbekistan for 2022-2026, continuing the industrial policy aimed at ensuring the stability of the national economy and increasing the share of industry in the gross domestic product, increasing the production volume of industrial products by 1.4 times, increasing the cost of products by an average of 20% we can see that the issues of reducing and improving the financial condition of enterprises, ensuring profitable operation are urgent ¹.

During his visit to Fergana region on May 6, 2019, President Shavkat Mirziyoyev paid special attention to the development of the paper production industry in our country and familiarized himself with the stone paper production project. Today, this project has been implemented in the city of Fergana as "Fergana stone paper" enterprise. As the President noted: "Paper making is one of our ancient crafts. In its time, Samarkand paper was world famous. This enterprise is a revival of historical traditions at an industrial level."².

It is known that cellulose plays an important role in paper production. It is used as a filler in tablets in the pharmaceutical industry. Cellulose and its esters are used to obtain artificial fibers (viscose, acetate, copper-

¹ O'zbekiston Respublikasi Prezidentining 2022 yil 28 yanvardagi "2022-2026 yillarga mo'ljallangan Yangi O'zbekistonning taraqqiyot strategiyasi to'g'risida"gi PF-60-son Farmoni. <https://lex.uz/docs/5841063>

² Shavkat Mirziyoyev: Bu korxonada - tarixiy an'analarning sanoat darajasida qayta tiklanishi. <https://president.uz/uz/lists/view/4138>



ammonia silk, artificial fur). 99.5 percent of the composition of the paper product used for making gas products consists of cellulose.

Materials and methods

In industry, wood pulp is used to make paper, plastic, film and photo film, varnish, smokeless powder, etc. The need to improve the methods of calculation and analysis of production costs in the pulp and paper industry in the economy determined the relevance of this article and served as a basis for conducting scientific research.

"Global Komsco Daewoo" LLC, a foreign enterprise considered the object of research, is a modern pulp and paper combine located in Yangiyol district of Tashkent region. - started its activity in 2010 based on the decision "On measures to organize the production of modern paper pulp at the base of the paper factory"³.

At present, modernization and re-equipment of the Yangiyol pulp and paper combine with direct foreign investment, further increase in the production of paper pulp that meets international standards, and in the domestic market In order to meet the demand, the export potential is being expanded and new jobs are being created.

At the moment, the company is one of the largest and rapidly developing enterprises that occupies a leading position in the pulp and paper industry of Uzbekistan.

Effective use of financial, material and labor resources to ensure the stable operation of enterprises in the conditions of achieving strict savings becomes an urgent issue. The main goal of solving these tasks is to reduce the cost of the manufactured product, improve its quality, and increase its competitiveness in the commodity market.

Organization of the analysis and audit of production costs in enterprises is directly influenced by the network characteristics of enterprises. In particular, pulp and paper production enterprises are part of the processing industry, and the technical and technological characteristics of the network are as follows:

- that there is no possibility to receive raw materials at the same time throughout the year. That is, paper raw materials are received by enterprises in a certain period of the year (mainly in September-October);
- long-term storage of raw materials (their initial processing will last until June of the following year);
- the absence of a smooth structure of production in the production process. Pulp and paper production enterprises have ginning, drying-cleaning workshops. However, the production technology is not continuously connected with each other. In the drying-cleaning workshop, the received raw materials are dried and cleaned. Dried and cleaned paper raw materials can be directly processed or stored for a certain period of time without being processed;

³ O'zbekiston Respublikasi Prezidentining 2010-yil 17-avgustdagi 1390-sonli "Yangiyo'l sellyuloza-qog'oz fabrikasi bazasida zamonaviy paxta sellyulozasini ishlab chiqarishni tashkil etish chora-tadbirlari to'g'risida"gi qarori. <https://lex.uz/docs/2357793>



- during the entire production, one type of raw material is processed and the same type of products are produced;

In conclusion, the products of pulp and paper production enterprises have their place and potential in the economy of our country.

The above-mentioned technical and technological structure and production process characteristics of pulp and paper production enterprises have an undoubted effect on the analysis and audit of production costs in these enterprises.

Cost analysis is a system that provides timely information necessary for planning, managing and controlling labor costs on a large scale. One of the main tasks of the organization of cost analysis and audit is the introduction of separate accounting of costs, which ensures the transparency of the formation of the cost of products produced by each type of activity, which, in turn, is a management in the field of formation of internal economic estimates. decision-making leads to reduction of production costs due to the introduction of new technologies.

A production enterprise is a management object that is characterized by a large amount of information and differs from other economic entities by the complexity of management processes. These features require the search for new ways to improve the efficiency of departments related to their management.

Main part

Production costs of the enterprise refer to costs related to product production. They include raw materials, materials, fuel, depreciation allowance, wages to workers and other costs related to product production.⁴

Product cost is a value expression of the total costs spent on the production of one unit of product. The cost structure of the product cost was approved by the decision of the Cabinet of Ministers of the Republic of Uzbekistan No. 54 of February 5, 1999 (as amended by the decision of the Cabinet of Ministers of the Republic of Uzbekistan No. 567 of December 25, 2003) "Product (works, services)) is classified and the cost is formed based on the Regulation on the composition of production and sales costs and the procedure for the formation of financial results.

Calculation unit - the measurement of a specific object of calculation (natural units - one product, unit of mass; conditional-natural units - kilowatt-hour, aggregate products; imported units - one imported wagon; operational units - unit of useful area of the building ; time units – standard hours, machine-hour).

The final result of the calculation process is a calculation. According to the purpose of the calculation process, it is divided into planned, estimated and actual calculation. These calculation types represent the production and sales costs of a specific type of product in the distribution of calculation items.

The planned calculation is made based on the existing norms in the period before the production of the product. Estimating is the process of designing a new production process or the production of a product without having a cost estimate. The actual (calculation) calculation reflects the total cost of production and sale of the product.

⁴ Shadmanov E.Sh. Yunusov U.A. O'ZR MG HTI. "Xarajatlar tarkibi va ularni kamaytirish yo'llari". "Iqtisodiyotni modernizatsiyalash va diversifikatsiyalash jarayonida ishlab chiqarish xarajatlarini kamaytirishning metodologik asoslari". Respublika ilmiy-amaliy anjumani materiallari to'plami (2018 yil 14 noyabr). - T.: TDIU, 2018. 66-b.



The simple method of calculation is used in enterprises with no unfinished production or a small amount, belonging to ordinary production, and in this method, the total cost of production determined in the reporting period, the total value of the total cost of the product types, to certain indicators distributed proportionally.

In the normative method, a calculation is made on the basis of the latest deviations from the norms and standards determined during the product production process and the normative data valid at the beginning of the calendar period. This method is used in production enterprises with serial production characteristics, in the processing areas of industry. According to the essence of this method, it is understood that the deviation from the norm was saved from the production costs that were not foreseen in the technological processes or led to additional costs.

The custom calculation method is used in the production of complex products, individual products, and experimental work. In this case, all the main costs are taken into account separately for the customer in each production. The object of cost accounting and calculation in the order-based method is some production orders. The actual cost of the order is determined not every month, but after the order is ready.

The process calculation method is often used in large production industries such as metallurgy and textiles, in productions where raw materials go through several processes and become finished products. Except for the last process of product production, each process is a step of processing raw materials to the end. The obtained semi-finished products can be used in the next stages of production at the enterprise, and can be sold later as a semi-finished product or component. The method of cost accounting for processes is not the same in all enterprises. In some enterprises, the correct costs are reflected in accounting for a separate process, and the initial cost of raw materials is included only in the cost of the product of the first process. The cost of the final product consists of the sum of the costs of all processes.

Therefore, every enterprise has the right to use one or another method of product cost calculation, taking into account quality indicators such as production characteristics, types of products, cost accounting of main and auxiliary production, responsibility centers, and the calculation of this enterprise determined in the policy.

The calculation of production costs is related to the calculation of the cost of the product. In general, their interdependence is reflected in cost and calculation objects, grouping of costs by cost items, cost measurement units, as well as methods of distribution of indirect costs between production cost objects. Production cost accounting is an important factor for reliable, economically based calculation of product cost. It allows you to control the consumption of raw materials, materials, fuel, wages and other production costs. Correct organization of cost accounting in the enterprise is the most necessary tool for quick management of production and making correct management decisions. Production cost accounting and product cost calculation are also emphasized in the international standards of cost analysis to provide information to enterprise managers to manage product cost. One of the main conditions for obtaining reliable information about the cost of the product is the correct organization of the production cost account.

In pulp and paper production enterprises, the costs included in the product cost are taken into account according to the following cost items:

- raw materials:

1. Purchase cost of paper raw materials.



2. Preparation-transport costs.
3. Additional (secondary) product value (deducted from costs).
4. Cost of waste (deducted from expenses).
5. The value of raw materials excluding the value of additional (secondary) products and waste.

Costs of paper raw material processing:

1. Packing materials.
2. Basic and additional wages of employees of the main production facilities.
3. Allotments for the single social payment.
4. General production costs.
5. Total for processing costs.
6. Total production cost of paper products.

Choosing the nomenclature of synthetic and analytical accounts of production costs and calculation objects is of great importance for the organization of accounting of production costs. The National Accounting Standard of the Republic of Uzbekistan No. 21 "Economic Entities", approved by the Ministry of Finance of the Republic of Uzbekistan on September 9, 2002, registered in the Ministry of Justice on October 23, 2002, effective from January 1, 2004 The following accounting accounts are used to account for production costs in accordance with the accounting plan of accounts of financial and economic activities and the instruction on its application:

- 2010 "Main production".
- 2310 "Auxiliary production".
- 2510 "General production costs".

Expenses are taken into account in the debit of the specified accounts, and their write-off in the credit. At the end of the month, the costs recorded in the aggregator account 2510 "General production costs" are debited to the main and auxiliary production accounts.

In practice, when determining the transportation cost of paper raw materials, the transportation cost of converting paper raw materials into paper products obtained from processing is determined. The cost of paper products is determined separately for the reporting year, including the fourth quarter of the reporting year. Because paper raw materials of the previous year's harvest are processed in pulp and paper production enterprises until June-July of the calendar year, and paper raw materials made from the current year's harvest are processed starting from September. Therefore, the transportation cost of paper raw materials is determined separately for the reporting year, including the fourth quarter of the reporting year, converted into paper products from processing.

In the table below, the analysis of the number of employees by category and the income of individuals in the form of wage payment for the foreign enterprise of "Global Komsco Daewoo" LLC in 2020 was carried out (Table 1).

Table 1

31	ISSN 2319-2836 (online), Published by ASIA PACIFIC JOURNAL OF MARKETING & MANAGEMENT REVIEW., under Volume: 13 Issue: 02 in February-2024 https://www.gejournal.net/index.php/APJMMR
	Copyright (c) 2024 Author (s). This is an open-access article distributed under the terms of Creative Commons Attribution License (CC BY). To view a copy of this license, visit https://creativecommons.org/licenses/by/4.0/

Analysis of the number of employees of the foreign enterprise of "Global Komsco Daewoo" LLC by category and the income of individuals in the form of labor payment⁵

Indicator name	The number of employees accepted for calculating the average salary,* people	Incomes in the form of payment of wages to individuals - total,** thousand soums	of which: income in the form of payment of labor fees to individuals with employment records in this enterprise, organization, thousand soums	Jami in relation to the labor compensation fund, in %
1	2	3	4	5
Total	260	11 182 050,3	10 005 390,3	100
Including: ***				
Leaders	20	1 519 950,6	1 519 950,6	13,6
Specialists	20	1 064 721,7	1 064 721,7	9,5
Technical staff	39	1 553 448,1	1 553 448,1	13,9
service personnel	55	2 086 673,7	2 086 673,7	18,7
production staff	126	4 957 256,2	3 780 596,2	44,3

*) external representatives, at the same time, without other employees who work on the basis of civil-legal contracts and do not have employment records in this enterprise, organization

**) external representatives, at the same time, including other employees who work on the basis of civil-legal contracts and do not have labor records in this enterprise, organization

***) In accordance with the decision of the Cabinet of Ministers of the Republic of Uzbekistan No. 795 dated October 4, 2017

As can be seen from the table, the total salary income of the employees in the research object is 11,182,050.3 thousand soums, of which the salary expenses spent on the main employees with labor records are 10,005,390.3 amounted to one thousand soums. Regarding the total labor remuneration fund, 44.3 percent of expenses were spent on the category of production workers. We can see that 18.7 percent of labor costs paid to service workers.

Conclusion

As a result of the preliminary processing of paper raw materials, paper products, pulp, fluff, waste mixed with coarse fluff, and waste products mixed with short fluff are obtained. Among them, paper products are conditionally considered the main ones, and the rest (seed, fluff, waste mixed with coarse fluff, waste mixed with short fluff) are considered secondary products.

According to the method of cost calculation adopted in pulp and paper production enterprises, the main product is the paper product, and additional products are not considered the object of calculation. The cost of

⁵“Global Komsco Daewoo” MCHJ xorijiy korxonasi moliyaviy va statistik hisobot ma’lumotlari. <http://www.gkd.uz/page/1>

production of paper products is calculated according to the "Average grade" according to the established republican standard for each industrial grade and for the total amount. The unit of calculation is one ton of fiber according to industrial grades.

In the calculation of paper products, the cost of raw materials is divided into the purchase price of paper raw materials and the preparation and transportation costs corresponding to a certain amount of paper raw materials. The costs of paper raw material processing are distributed according to the coefficients set for the types of paper products.

References:

1. Karimov A.A., Muqumov Z.A., Xodjayeva M.X, Avloqulov A.Z. Xalqaro audit:Darslik-
."IQTISOD MOLIYA". Toshkent. 2020-424b
2. Ilxomov SH.I. Amaliy audit. Darslik. –T.:Iqtisodiyot. 2018.
3. Audit. (Darslik). To‘laxo‘jayeva M.M. Ilhomov SH.I. va bosh. Iqtisodiyot, 2018-yil.
4. Arens, Alvin A. Auditing and assuring servicyes: an integrated approach/ Arens, Alvin A. Randal J. Elder, Markel S. Beasley -14th ed. Amazon, USA-2012, 894 p.
5. Raximov M.YU. va boshqalar. Iqtisodiyot subektlari moliyaviy holatining tahlili. Darslik. –T.: Iqtisod-moliya, 2020.
6. Xasanov B.A. va boshqalar. Moliyaviy tahlil. Darslik. –T.: Iqtisodiyot, 2019.
7. Tojiboyeva SH.A. Iqtisodiyot subektlari moliyaviy holati tahlili. O‘quv qo‘llanma. –T.: Iqtisodiyot, 2020.
8. SHOalimov A.X., Tojiboyeva SH.A. Iqtisodiy tahlil nazariyasi. Darslik. –T: Iqtisodiyot, 2019. -214 b.