

ACCOUNTING FOR PRODUCTION AND SALE OF PRODUCTS IN ENTERPRISES

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Abstract: It is necessary to take into account the impact of the global financial crisis in determining the current and prospective measures of the social and economic development of our country, to formulate economic development programs in terms of the impact of these events, and to implement them consistently. "The world financial economic crisis, ways and measures to eliminate it in the conditions of Uzbekistan" are given a wide and detailed description.

Keywords: economic crisis, depreciation allowance, enterprise resources.

Introduction

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

If we divide the total amount of costs associated with the production of the same product by the number of products produced, we find the cost of one unit of product produced. The price index is one of the important quality indicators in the enterprise.

Product production costs are reflected in accounting according to the types of production, places of occurrence of costs, types of products according to cost calculation items. The main goal of cost accounting and product costing is to determine the costs related to production and sales in a timely, complete and accurate manner, at the same time, to calculate the actual cost of certain products and to establish control over the use of enterprise resources and funds. Therefore, cost accounting is one of the most important parts of both financial accounting and management accounting. On this basis, it is necessary to determine the tasks before the expense account.

The main task of the financial account is to provide users with information about the financial results of the enterprise's activities, its financial status, in particular, its property status and solvency. So, in this respect, the cost accounting has the following tasks:

- taking into account all the expenses related to the company's activity in full on time;
- accurate reflection of information about expenses in separate accounts and reporting forms and provision of sufficient reliable information for calculating taxes.

To perform these tasks, it is enough to consider the expenses according to the principles of financial accounting, in particular, on the basis of double-entry accounting.

of management accounting is the usefulness of its information for management . In particular, the management account should provide such detailed information about the costs, so that it is possible to make the most correct management decisions based on it. Based on the international experiences in this field , the enterprise should form the information about cost accounting in the following case:

- accounting of costs according to the places of their occurrence ;
- organization of cost accounting by responsible business centers;

- aggregating costs according to the objects that generated them or their carriers, i.e. by individual types of products.

These tasks allow you to perform the main task of management accounting. For example, the accounting of costs according to the places of their occurrence and the responsible economic centers makes it possible to make the most important management decisions. Therefore, we should list the following tasks of cost accounting:

- organization of cost accounting for individual production processes or divisions and ensuring control over them;

- formulating information about the main production costs for individual product types ;

- to collect analytical data of all management costs of the enterprise, except for production, and to implement their interpretation.

As can be seen from these tasks, accounting and analysis are two closely related aspects of management accounting. After all, it is necessary to calculate the cost to determine the lowest limit of the product price.

Organizational possibilities of taking into account production costs and correctly calculating product costs in each enterprise and organization are as follows:

1) availability of a previously developed and approved technology plan;

2) proper organization of the warehouse and provision of measuring instruments and devices necessary for production ;

3) analytical account of production costs;

4) definition of calculation objects and calculation unit;

5) development of the nomenclature of calculation items, complex cost items;

6) choosing the method of distribution of complex cost items between calculation objects, etc.

Main part

"The tasks of accounting for production costs and calculating the cost of products are as follows:

1. Reflecting the real costs related to the production and sale of the product in a timely, full account;

2. Ensuring proper use of material, money and labor resources during product production ;

3. Monitoring the implementation of the production plan in terms of volume, quality and assortment ;

4. the actual cost of certain types of products ;

5. Controlling the implementation of the cost plan task;

6. Determination of reserves not used in production, fight against the presence of waste, waste and other unproductive costs in production ;

7. Determining the results of production accounting activity" ¹.

In the conditions of the global financial and economic crisis, reducing the cost of the product is important, because in the competitive environment, the demand for the product is not only its quality, but also its price, which makes up a large part of the cost.

production costs is to improve management accounting and establish accurate and timely accounting of costs, as well as to establish strict control over the rational use of material, labor and financial resources, and comprehensively reduce non-production costs .

It is necessary to categorize expenses according to criteria in order to ensure the correct accounting of expenses in economic entities, in order to accurately calculate the cost of production.

¹ M. Umarova, O'. Eshonboev, K. Akhmadjonov "Accounting" T: 2014. p. 215



In order to ensure the uniform principles of the formation of information on the costs of production and sale of products, the general procedure for determining the costs included in the cost of products by the state, dividing income and expenses into groups, and reflecting them in accounting regardless of the type of enterprise activity, form of ownership and departmental subordination is established. For these purposes, the Regulation "On the composition of costs for the production and sale of products (works, services) and the procedure for forming financial results" approved by the decision of the Cabinet of Ministers of the Republic of Uzbekistan on February 5, 1999 (with subsequent amendments) was developed.

Proper planning and accounting of production costs in business entities requires that all costs be divided into categories in a clear and reasonable manner. The purpose of determining the composition of costs included in the cost of the product:

- to have complete and accurate information about the total costs in the accounting scheme, to determine the profitability of the enterprise and its competitiveness in the market conditions;
- make an accurate calculation of the cost of products (work, services);
- separate costs that are not included in the product cost and relate them to financial performance;
- accounting and control of production costs according to their occurrence and responsibility centers;
- it consists of keeping accurate calculation of the taxable base and thereby organizing the management of production costs and enterprise expenses.

General accounting of production costs is ensured in accordance with the Regulation "On the composition of costs for the production and sale of products (work, services) and the formation of financial results, which are included in the cost of products (work, services). At the end of this, it becomes possible to plan, analyze and control the costs of production and sale of products (work, services).

This Regulation was developed taking into account the differences in the procedures for calculating expenses for accounting purposes and for taxation purposes. According to the current Regulation, all expenses of economic entities are divided into the following groups:

- 1) Costs added to the cost of production;
- A) Costs that are not included in the cost of production, but are included in the period costs (to determine the profit from the main activity);
- 2) Costs of financial activity that are taken into account when determining the profit and loss from the enterprise's general economic activity.
- 3) Contingent loss (participating in the calculation of pre-tax profit).

When the expenses of economic entities are grouped according to the above content, the expenses of each group are categorized as follows:

1. *Costs added to the cost of production are categorized as follows:*

- a) Direct and indirect material costs ;
- b) Direct and indirect labor costs ;
- c) Administrative costs in development .

2. *Period costs are categorized as follows:*

- a) Sales b[□] expenses ;
- b) General expenses ;

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- v) General transaction costs and damages.
3. *Expenses for financial activity b' are classified as follows:*
a) Expenses according to interest b' ;
Damage caused by foreign exchange rate changes ;
v) Loss from revaluation of funds invested in securities;
g) Other expenses related to financial activities .
4. *Accidental damages _ usually not categorized.*

The costs associated with the production of the product are called production costs. They include:

- Material costs;
- Labor costs;
- Administrative costs associated with production.

Direct material costs together with labor costs make up initial costs.

Labor and administrative overhead costs of a production nature together constitute conversion costs.

Material costs together with conversion costs make up the total production cost. All costs that are not related to production are called non - production costs . They include costs related to sales , scientific testing and research costs , general and administrative maintenance costs , maintenance costs , interest payments for received loans and other expenses . If not , costs will be included .

The indicators summarizing the cost of the product are as follows.

1. The cost incurred for one cubic meter of product ;
2. The cost of the product to be calculated ;
3. Product unit cost.

In addition to the above classification of expenses in the activity of economic entities, we can also classify them according to the following characteristics:

the surface winter form:

- basic manufacturing costs;
- expenses for financial activities;
- random, fav in-house expenses.

the product :

- costs included in the cost of production ;
- production .

the surface winter :

- b death expenses;
- expenses incurred on sex ;
- expenses incurred on the plot and so on.

According to the write-off of sales volume:

- product production costs;
- period costs.

By period :

- current period expenses;
- future period costs.

According to the calculation of the amount of taxable profit:

- permanent differences that are added back to the taxable base;

- differences in the period to be added to the taxable base;
 - expenses that are not taken into account when determining the taxable base.
- the product :
- variable costs;
 - fixed costs.
- the product :
- direct costs (direct);
 - indirect costs (indirect) .
- Immunity to financial results b:
- costs added to the cost of production ;
 - expenses covered by profit .

Conclusion

In accordance with the Regulations in force today, changes have been made to the items included in the production costs of products (work, services).

The cost of production of products (work, services) represents the value of natural resources, raw materials, materials, labor, energy, fixed assets (depreciation), labor resources and other production-related costs used in the two processing stages of production.

The production cost of the product includes costs directly related to the production of the product (performance of work, services) determined by the method and technology of production organization. These include: direct and indirect material costs, direct and indirect labor costs, production overheads and other direct and indirect costs of categorization of the implemented production costs is to ensure that their accounting is based on the requirements of regulatory documents.

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