

COSTS TO IMPROVE MANAGEMENT SUBSTANCES IS KEPT IN ACCOUNTING

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Abstract: Expenses elements according to like that Grouping is the cost of producing the product to determine the structure , types to plan the size of necessary material , labor and financial continuous with resources to be provided possibility creates.

Keywords: Product cost , raw material , labor costs.

Costs he or this to the elements depending on the ownership of network activities , labor demand , material demand , energy demand and fund requirements is divided .

Labor demand enterprises so enterprises in which labor costs are among all costs superior, Modern production, equipment come in arrival, automation and computerization because of The most labor- demanding industries are gradually turning into fund- demanding industries and labor productivity is increasing.

As mentioned above , the enterprise costs are a component of product value . Based on them enterprises sell their product and pending profit take possible determines the level of value that is of this for each enterprise cost of produced product (work , service) .

Product cost calculation items the most the main ones are:

1. raw material and materials ;
2. helper materials ;
3. wages of production employees ;
4. on wages of production employees social supply and social insurance;
5. for technological needs ;
6. for technological need electric power;
7. general production costs (workshop);
8. period expenses (general plant expenses);
9. other expenses .

Given above of substances apparently as total production and general plant All items of expenses except expenses are properly expenses belongs to These substances normative method is used in planning . General production and general plant costs to complex costs enters. They are account policies methodology mainly distributed per product unit .

actual cost of the product completely or their substances plan on or won compared to year absolute or relative difference and his the reasons are determined. Then management decisions on effective distribution of funds are made based on factor analysis .

« Enterprise expenses ", enterprise and All costs of organizations are divided into 3 groups :

1. daily (ordinary) activity types according to expenses ;
2. operational expenses ;
3. expenses other than realization (sale) .

Diary activity types according to expenses to buy a product get , production and sales are expenses . To these again service including display costs .

Agreement based on temporary possession and use according to rent and others. Processes are also in enterprises diary activity types according to cost is considered to be

Diary activity types according to expenses include :

4. raw items , materials , goods and other material buy production stocks costs associated with obtaining ;

5. material production stocks, production of products , jobs performance , service show and them sale , as well as for the purpose of selling (reselling) products (main tools and in another rotation didn't happen asset retention and costs associated with the use , as well as them maintenance , commercial and management costs) processing in the process surface coming expenses .

It depends on **the economic content** elements under expenses grouped by :

1. material costs ;
2. labor costs;
3. for social needs deductions ;
4. main tools depreciation ;
5. other expenses .

Costs to improve management substances is kept in accounting . Cost substances list enterprise by will be developed .

In the article "Material costs " . raw material , material , component items and semi-finished products , products (work , service) . in the production process used all type of fuel, product packaging for technological purpose and from the outside for wrapping purposes buy acquisition costs own on the contrary finds. Again to this group natural products made of cream decrease including losses due to

In the article "Labor expenses " . of the enterprise main labor costs of production employees own on the contrary finds . To this again worker and of servants production results for awards , compensation payments , young child defined to age holiday until has been of women compensations are also basic, busy in activities , but enterprise in the state didn't happen labor costs of workers are also included .

For a social need deductions defined by law in Article to social insurance, pension fund, state to the employment fund and compulsory health insurance deductions own on the contrary finds . These are the article "labor costs " . by product (work service) at cost incoming workers to labor costs not included are deductions .

« Main tools amortization" . main complete restoration of the means of production depreciation allowances for amount own on the contrary finds , as well as an accelerated part of their assets depreciation the amount is also included .

Taxes , fees and payments (compulsory insurance types according to costs , as well as product (work , service) cost to the composition other incoming expenses) own on the contrary finds .

Operation expenses this enterprise temporary use of assets for costs associated with payment ; to the authorized capital of other enterprises own expenses related to the contribution ; goods and products, the main tools and other assets to be sold and other assets sale , and costs associated with withdrawal from the account ; enterprise by to use received funds to pay services provided by credit organizations expenses related to payment of fees for ; according to accounting rules made up reserve for doubtful debts (reserve) and others.

Not related to sales expenses ; contract conditions violation for fines , penalties ; enterprise compensation for damages incurred by ; recognized in the reporting year past of the year damages ; term past accounts receivable ; exchange rate differences given funds (deposits , payments) and other social event- related expenses .

In the Accounting Charter " Organization expenses » this diary activity types according to other expenses as opposed to expenses that is conducted . Such other expenses ; operational expenses not related to sales expenses , as well as emergency expenses.

Extraordinary expenses to the charter of accounting mainly reflect the following makes _ economy in the activity surface coming consequences of emergency situations (natural disasters , fire, property nationalization etc.).

Securities are traded on the stock market joint ventures , shareholding societies annual accounting reports international financial standards requirements build based on and provide . These reports are based on international standards of financial reporting to the organizing committee, investors and presentation to other interested parties it is necessary

international standards basically all expenses divided into four groups:

6. the cost of production incoming expenses ;
7. period expenses incoming expenses
8. financial activity according to expenses ;
9. extraordinary damages .

Product production cost incoming expenses in accounting regulations reflection carried out « Diary activity types according to compatible with expenses » will come

period expenses this not directly related to the production process are costs , they are grouped into the following groups :

- on realization expenses ;
- administrative expenses ;
- other operational expenses .

These costs are products (work that it is not directly related to the service). because of them operational also called expenses . They do not depend on the size of the produced product (work , service) , but on time and economy activity depending on the duration . These costs surface to the product cost in the reporting period is entered and is summarized .

Financial activity according to expenses this of the enterprise main not related to production activities are expenses , therefore for currency transactions , realization of securities and production , credit and borrowing , banking operations in general economy are expenses .

Contingent damages are economy host of subjects usual activity an event that goes beyond its borders and operations as a result surface Abnormal costs according to international standards are substances .

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