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Abstract. The article examines the issues of improving the accounting of production costs in economic entities on the example of grain processing enterprises. As a result of the research, proposals were developed for improving the production costs of grain processing enterprises based on product assortments.

Keywords: production costs, fixed costs, variable costs, direct and indirect costs, cost of production, profit and loss statement.

INTRODUCTION

Conflicts occurring in the world cause a number of problems related to food production, processing, and delivery, resulting in negative consequences such as food shortages and artificial price increases. According to the report published by the World Food Organization, "in 2023, global grain production will be 2,819 million tons, an increase of 0.9% compared to the previous year, and the volume of global grain trade expected in the 2023-24 season will be 469 million tons. it is expected to decrease by 1.6% compared to last season"¹. Based on the above, it is known that the production of grain in the world has increased compared to previous years, but its trade has significantly decreased compared to previous seasons. Due to this, the presence of problems such as the increase in the cost of supplying raw materials creates additional costs in production and has a negative effect on their trade. Therefore, it is necessary to properly organize the accounting of production costs in grain processing enterprises, ensure the effective operation of the internal control system, and prevent fraud in accounting. Issues such as their detection and prevention are among the priority directions of medical research in this regard.

LITERATURE REVIEW

In the textbook prepared by Vahabov A., Ishankulov N., Ibrohimov A., it is defined that: "Expenses are the outflow of economic profit during the reporting period or a decrease in the form of their use, as well as the occurrence of liabilities that lead to a decrease in capital among participants." [1]

According to Professor Bakhasanov, Doctor of Economic Sciences, "Costs are the monetary expression of expenses related to production of products, sale of goods, performance of works and provision of services." [2]

Candidate of Economics, associate professor A. Shoalimov believes that "cost is the monetary expression of expenses related to production of products, sale of goods and provision of services." [3]

Candidate of Economics, associate professor SP Polenova believes that "accounting of production costs serves to determine the internal costs and costs of economic entities." [4]

RESEARCH METHODOLOGY

In our research, the methods of induction, deduction, analysis, synthesis, as well as double-sided recording, documentation, and inventory methods of accounting are widely used.

ANALYSIS AND RESULTS

¹ www.faostatistics.com prepared on the basis of information

The main costs include the direct costs of product production, the additional costs include the costs of managing production and servicing it. Costs are divided into direct and indirect costs based on product costing.

Direct costs include labor costs, material costs and other direct production costs incurred during the production of products (work and services).

Indirect costs include labor, material and other costs of a production nature, which are reflected through cumulative distribution related to production.

Costs are divided into variable and fixed costs depending on the size of the product.

Variable costs also lead to an increase in the volume of products and services. These can include the cost of raw materials, labor, services and other costs.

Fixed costs are costs that do not change during the production process regardless of whether the volume of the product increases or decreases. They can include rent payments, depreciation of fixed assets, etc. (Table 1)

Table 1

Fixed and variable, direct and indirect costs²

Indicator name	Permanent	Changeable
Directly	Rental of equipment used in the production of one type of product	Raw materials and materials
Indirectly	Depreciation of building, equipment, if several products are produced	The cost of electricity in the production of several types of products

"Production costs include direct and indirect material costs, direct and indirect labor and wages, other overhead costs of a production nature"³.

Non-production costs include costs that are not related to production. They include selling expenses, management expenses, other operating expenses.

In addition to the above, when keeping production accounts, expenses are divided into planned and unplanned expenses according to their planning. Planned expenses are formed in the activities of enterprises mainly based on the indicators defined in business plans. Unplanned expenses are mainly expenses that are not foreseen in the plan. Costs can be divided into simple costs and complex costs according to their composition (Table 2).

Table 2

Grouping of production costs⁴

Indicator name	Production costs
Dependence on the technological process (in terms of economic importance)	<p><u>1. Basic</u></p> <p>a) materials;</p> <p>b) salary;</p> <p>c) mandatory deductions for wages;</p> <p>g) work, services, etc.;</p> <p><u>2. Margin</u></p> <p>a) general production costs, etc.</p>

²The table is systematized by the author.

³No. 54 of the Cabinet of Ministers of February 5, 1999 "Regulation on the composition of costs of production and sale of products (works, services) and the procedure for forming financial results.

⁴The table is systematized by the author.

By inclusion in the cost of the product	<p><u>1. Directly:</u> a) raw materials and materials; b) salary; c) mandatory wage deduction; g) work and services; d) amortization of fixed assets, etc. <u>2. Indirect</u> 3. Production organization and management costs.</p>
According to the type (element) of the economic content	<p><u>1. Single element (simple):</u> a) material values; b) salary; c) allowance for wages; g) amortization of fixed and intangible assets; d) other expenses. <u>2. Complex:</u> a) costs of the future period; b) reserve for expenses and payments of the future period; c) general production costs g) waste and losses in production</p>
On calculation items	<p>1. Material values 2. Purchased semi-finished products 3. Salary 4. Compulsory salary deduction 5. Works and services 6. Amortization of fixed and intangible assets 7. Auxiliary production costs 8. General production costs Total: Production cost</p>

General production costs include production costs, costs of managing certain branches of production, as well as various production costs that cannot be directly included in one or another type of product.

Grain processing enterprises maintain a number of production cost accounts based on their product assortment. As a result of the conducted research, it became known that now there are several problems related to determining the cost of seed grain products in grain processing enterprises. Therefore, in this article, in order to determine the cost of seed grain products, it is proposed to include the 2011 "Seed grain processing" working account in the accounting policy of enterprises.

Below is the correspondence of this working account

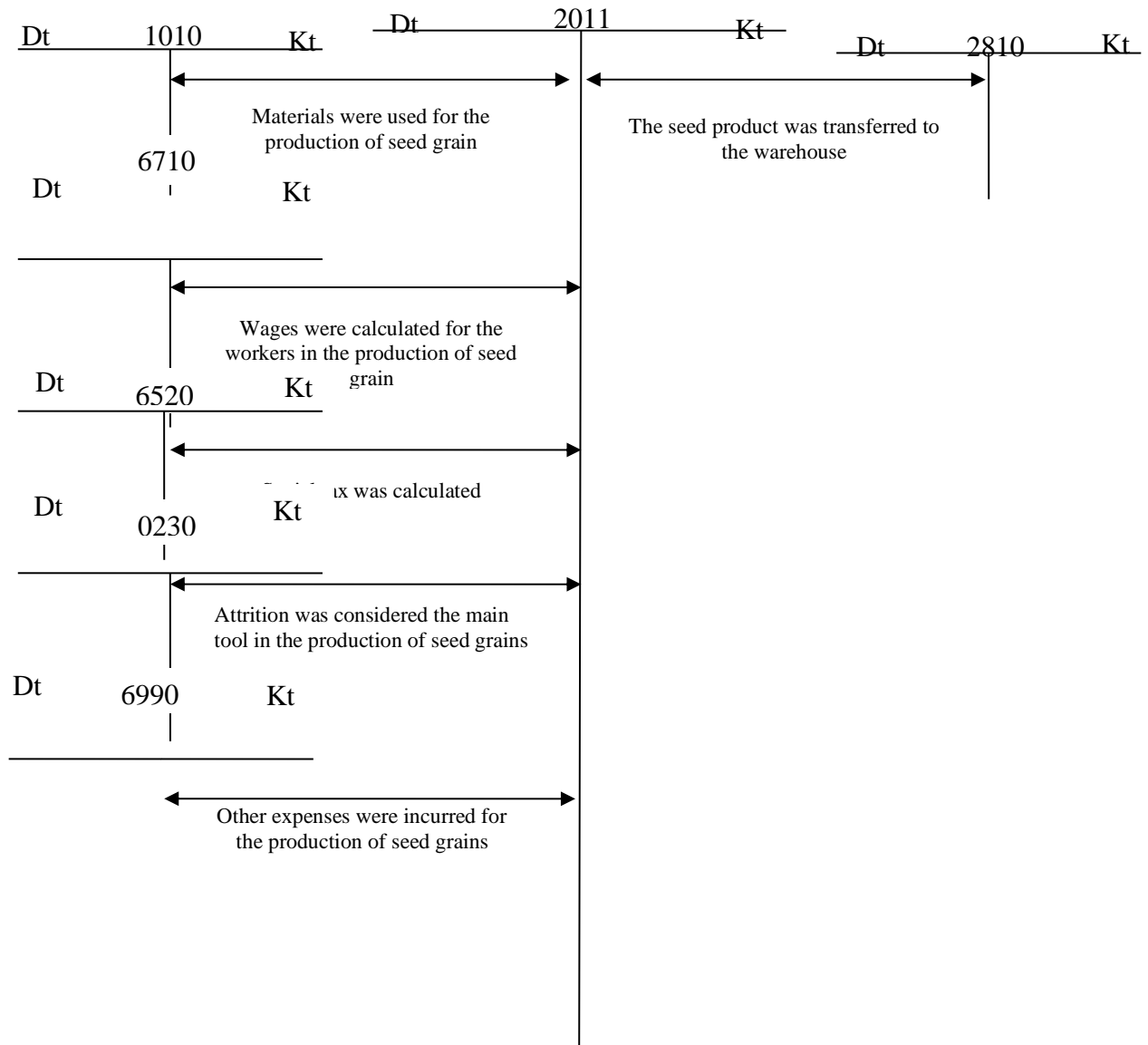


Figure 1. 2011-Correspondence of accounts on the working account of "Seed grain processing"⁵

Also, due to the fact that the account of costs related to drying, cleaning and additional processing of commodity grain is not properly kept in these enterprises, it is suggested to keep these types of costs in separate accounts.

As a result of the inclusion of the 2011 "Seed grain processing" working account in the accounting policies of grain products production enterprises, it provides an opportunity to correctly keep accounts of production costs and to calculate the actual cost of the product in economic entities engaged in the production of seed grain.

⁵Author development

Based on the above, it can be concluded that in order to provide users with accurate information on the calculation of the costs of processing of seed and grain products, based on the assortment of products produced by grain processing enterprises, the accounting policy of grain products production enterprises of 2011 In order to include the working account "Grain processing" and to correctly classify the costs related to the production of commodity grain products, transparent analytical information is created by including the working account 2311-"Costs for drying, cleaning and additional processing of commodity grain" in the auxiliary production cost account. can be formed.

In order to minimize production costs and maximize profit in grain processing enterprises, scientific organization of production and labor, improvement of economic accounting, improvement of the use of production capacities and production funds, saving of material resources to a level that does not affect product quality, production management and service It is recommended to reduce costs, and the reserve of reducing production costs can be achieved by applying new modern innovative technologies for each cost item.

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