



ISSUES OF ORGANIZATION OF MANAGEMENT ACCOUNTING AT THE ENTERPRISE

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Article history:	Abstract:
Received: 8 th May 2023 Accepted: 11 th June 2023 Published: 11 th July 2023	The paper deals with the application of modern methods of cost management in the organization of management accounting at the enterprise.
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Cost management in accounting is due to the fact that in the conditions of market relations, the ongoing transformations to reform business entities require the creation of an appropriate cost management system for the production and economic activities of the enterprise and the search for new modern approaches and technologies to solve the problems of improving the methods of their accounting, analysis and control to improve management efficiency. An important step in this direction was the adoption of The President of the Republic of Uzbekistan of the "Action Strategy for the Further Development of the Republic of Uzbekistan" states: "... strengthening macroeconomic stability and maintaining high growth rates of the economy, increasing its competitiveness, modernization and intensive development of agriculture, continuing institutional and structural reforms to reduce the presence of the state in the economy, further strengthening the protection of rights and the priority role of private property, stimulating the development of small business and private entrepreneurship, integrated and balanced socio-economic development regions, districts and cities, active attraction of foreign investment in the sectors of the economy and regions of the country by improving the investment climate ... [1]

To achieve this goal, it is necessary: "... reduction of energy intensity and resource intensity of the economy, widespread introduction of energy-saving technologies into production, expansion of the use of renewable energy sources, increase in labor productivity in sectors of the economy ...", which is the basis for reducing costs at a manufacturing enterprise. [2]

In addition, an important direction in supporting entrepreneurs is the reduction of monopolies and an increase in the free competitive environment in the commodity and financial markets, as well as equal opportunities for entrepreneurs to access raw materials. [3]

All of the above is directly related to the development of accounting in our country, as well as the

effective management of programs to reduce costs in enterprises.

The objectives of cost management are an objective assessment of business results, optimization of financial results, effective price determination, and making informed short-term and long-term decisions in the field of cost management. The goal is considered to be achieved if the most efficient operation of the enterprise, the adoption of more informed management decisions and the correctness of the development of a cost management strategy in market conditions are ensured.

One of the most important achievements of recent years has been the transition from cost accounting to management analysis. The transition from management analysis to strategic cost management is a challenge for the future.

Great importance in modern economic conditions is attached to an integrated management approach, which combines elements of management of the functioning of a business strategy. This approach involves an understanding of the long-term goals and objectives of the enterprise, as well as a comprehensive analysis of the external environment in which the enterprise operates or will operate.

There is a need for the development and implementation of modern methods of managing all types of costs for domestic economic entities, capable of generating complete and real information for making effective management decisions and their implementation.

In foreign practice, the segment of accounting for production costs is an integral part of management accounting, which allows you to plan, control, manage and evaluate the activities of the organization in order to optimize its financial results. In Uzbek practice, accounting for production costs is an integral part of the accounting system. As you know, methods of accounting for production costs that are different from domestic practice are used abroad. But it is also known that the



classification of production costs in Uzbekistan and abroad is similar. Thus, the composition of production costs in foreign practices includes: the cost of purchasing materials, raw materials, etc.; labor costs; insurance costs; rental and other expenses. In the figure, we

present the main methods of accounting for production costs used in foreign practices. Each enterprise operating abroad chooses the method of accounting for production costs independently based on its industry affiliation, the size of the enterprise, etc.

Таргет - костинг	• Сущность этого метода состоит в снижении себестоимости продукции на всем ее производственном цикле за счет применения производственных, инженерных, научных исследований и разработок
Кайзен - костинг	• Решает задачу снижения затрат на стадии производства
Метод ABC	• Общая сумма затрат распределяется сначала на отдельные операции в зависимости от объема потребления ресурсов, затем относится на каждый центр затрат в пределах конкретной функции. Далее выделяется свой носитель затрат
Just-in-time (точно в срок)	• Предполагает переход от производства продукции большими партиями к непрерывно-поточному предметному производству, которое осуществляется малыми партиями, что почти обращается в поштучное
Стандарт - костинг	• Данная система построения учета затрат, характерна тем, что в учете отражаются не те затраты, которые уже понесены, а те, которые должны быть (запланированы)
Директ - костинг	• В основе данного метода лежит исчисление сокращенной себестоимости продукции, определение маржинального дохода.

Drawing. Foreign methods of accounting for production costs [4]

In international accounting practice, the expenses of the current period are called, depending on their nature, expenses (expenses) or losses (losses). For deferred expenses, the term costs and/or assets are used. They do this in order to distinguish between the concepts of future and current expenses. The term "costs" is used in IFRS when it comes to the accumulation of spent resources (expenditure), the

income from which will be received in the future. Costs in this context are an intermediate category between the expenditure of a resource and the recognition of a period expense. They are a valuation of the resources used. In the financial statements, they are reflected in the company's assets until they are recognized as expenses or losses.



In Russian practice, several methods are used to account for production costs. Let's consider them in more detail.

Table 1
Methods of accounting for production costs used in Russian practice [5]

Method	Description of the method
Process-by-process method of cost accounting and calculation of the cost of production	This method is used by those enterprises that use a limited range of products.
Order-by-order method	This method of accounting for production costs is used in small enterprises that are engaged in small-scale production. The order-by-order method is characterized by the fact that production costs are accounted for for each individual production order.
Direct Cost Accounting	This method of accounting for production costs implies the distribution of direct costs on the basis of primary accounting documents, indirect production costs are distributed through the established method of placing orders. All production costs incurred by this method are work in progress until the production of this order is completed.
Normative method of accounting for production costs	This method of cost accounting is mainly used in large industrial enterprises that produce complex and serial products. Using this method in enterprises, all production costs are accounted for according to current standards. In addition, this method implies the use of planned, regulatory and reporting calculations.
Cross-section method of cost accounting and calculation of the cost of production	This method of accounting for production costs is usually used in those enterprises where the processing (alteration) of raw materials occurs in several stages. Such enterprises include: industrial and manufacturing enterprises with mass production of products.

Thus, the study showed that at present the Russian legislation approved the use of 5 main methods of accounting for production costs. In addition, Russian legislation does not prohibit (only limits) the use of foreign methods of cost accounting at domestic enterprises.

Well, in the Republic of Uzbekistan, the generalization of information on the costs of the main production, the products (works, services) of which is the main activity of the enterprise, is carried out on account 2010 "Main production", on the basis of NAS 21. [6]

The costs of the enterprise are subject to inclusion in the cost of products (works, services) of the period to which they relate, regardless of the time of their payment - preliminary (rent, subscription payment, etc.) or subsequent (payment for overspending of imprest amounts, etc.).

The debit of account 2010 "Main production" reflects direct costs directly related to the production of products, the performance of work and the provision of services, as well as the costs of auxiliary productions, indirect costs associated with the management and maintenance of the main production, and losses from

defects.

Direct costs directly related to the production of products, the performance of work and the provision of services are debited to the account 2010 "Main production" from the credits of the accounts of material accounting, settlements with personnel for wages, etc.

The costs of auxiliary productions are debited to account 2010 "Main production" from the credit of account 2310 "Auxiliary productions".

Indirect costs associated with the management and maintenance of the main production are debited to account 2010 "Main production" from account 2510 "General production expenses".

Losses from defects are written off to account 2010 "Main production" from the credit of account 2610 "Defects in production".

The credit of account 2010 "Main production" reflects the amount of the actual cost of completed production, work performed and services rendered. These amounts can be debited from account 2010 "Main production" to debit account 2810 "Finished products in stock", 9110 "Cost of finished products sold", 9130 "Cost of work performed and services rendered".



The balance of the 2010 "Main production" account at the end of the month shows the cost of work in progress.

Analytical accounting is carried out by types of costs and types of products (works, services). Grouping of costs by places of origin and other characteristics, as well as calculation accounting can be carried out in a separate system of accounts, the composition and method of use of which is established by the enterprise based on the characteristics of production activities, structure, organization of management. If the grouping of costs by places of origin and other characteristics, as well as costing accounting are not carried out in a separate system of accounts, then analytical accounting for account 2010 "Main production" is also carried out by divisions of the enterprise.

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