THEORETICAL BASIS FOR ACCOUNTING FOR POULTRY COSTS

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Abstract. *The article covers the maintenance of cost accounting in poultry farms, the maintenance of cost accounting taking into account the specific features of poultry farms while improving the calculation of the cost of poultry production.*

Key words. *Expenses, cost, direct expenses, curves of expenses, production, profit, net profit.*

Login. Keeping a record of costs in poultry farms in a market economy, keeping a record of costs taking into account the specific features of poultry farms when improving the calculation of the cost of poultry production is an element of the estimated policy of the farm.

A resolution of the President of the Republic of Uzbekistan of February 24, 2020 PD-4611 "On additional measures to switch to international financial reporting standards" was adopted. The purpose of this solution is to improve the investment environment for the inflow of foreign investments into our country, increase the investment attractiveness of companies, provide foreign investors with the necessary information, correspond the content and content of reports to the needs of information users and a number of other tasks.

It should be especially noted that at present, such indicators as the state of production capacity, costs and costs, the level of localization and profitability, reflected in the financial statements of poultry farms, are very important. In this matter, the main objects of accounting for costs in poultry farms are theoretical foundations.

Degree of knowledge of the topic. The theoretical basis for accounting for expenses in farms is made up of foreign scientists-economists H. Anderson, K. Drury, B. Nidles, Ch. Horngren, scientists-economists of the CIS A.F. Aksenenko, M.A. Vakhrushina, N.D.Vrublevsky, T.Kkk .K are reflected in the scientific and educational and methodological work of Arpova, N.P. Kondrakov, as well as economists of the Republic A.K. Ibragimov, A.A. Karimov, A.Kh. Pardaev, B.A. Khasanov, A.I. Alikulov, R.O. Kholbekov et al. Found. However, in most scientific works, the problems that arose in the context of economic modernization were not fully covered, that is, some aspects were investigated

Research methodology. This article uses analysis and synthesis of scientific knowledge, induction and deduction, a systematic approach, statistical and financial analysis, as well as economic and mathematical methods.

Main part. Poultry production costs are the costs associated with the production of poultry products. These include the separation of raw materials, materials, fuel, depreciation, wages of employees and other expenses related to the production of poultry products. If we divide the total amount of costs associated with the production of the same poultry products by the amount of poultry products produced, we will find the cost of one unit of poultry products produced.

The price indicator of poultry products is one of the most important indicators of quality in economic activity. The lower, the higher the profitability of production. Not all farm expenses are added to the cost, and some expenses are covered by other sources. For example, profit reimburses period costs. Expenses for production of poultry products are recorded in accounting by types of production, cost centers, types of poultry products under items of expenditure calculation.

The main purpose of accounting for costs and calculating the cost of poultry production is to timely, fully and reliably determine the costs associated with the production and sale, as well as calculate the actual cost of certain types of poultry production and establish control over the use of economic resources and funds. During the years of independence, accounting reform in our country has led to changes on major issues.

Classification, classification of expenses and formation of production costs, accounting of expenses and income at the enterprise are carried out on the basis of the Regulation of the Cabinet of Ministers of the Republic of Uzbekistan dated February 05, 1999 No. 54 "On the composition of expenses for the production and sale of products (works, services) and the procedure for the formation of financial results." The adoption of this Regulation led to drastic changes in the accounting of our country. This Regulation determined the distribution of expenses based on their essence, dependence on the profit of the farm for the reporting period. The approximation of the cost calculation to this particular system proceeded from the tasks that accounting should perform in a market economy.

Currently, there is a competitive struggle in all sectors of the economy, one of the main instruments of which is to reduce the cost of poultry production. However, before switching to administrative measures to reduce costs, their direct calculation and distribution between types of poultry products is required. Among the many methods for classifying costs, the most common and often used in practice are:

- classification of expenses in relation to the object;
- Classification of expenses by changes in production volumes.

Expenses according to the first method are divided into direct and curve expenses. Direct costs can be transferred directly to the object in an economically reasonable way. Cost curves do not have direct contact with an object and usually refer to multiple objects. For example, if the labor situation of production personnel has direct costs, then the labor situation of the workshop manager is proportionate. This classification is used when studying the impact of the decision on the costs of production of certain types of poultry products, regardless of production volume.

When applying the second method, variable and fixed costs are distinguished.

The total amount of variable costs varies directly in proportion to the volume of production. The total amount of fixed costs will remain unchanged with changes in production volumes. For example, raw materials and materials - variable costs, depreciation - fixed costs. There are also such expenses that will change in an unusual proportion to the volume of production. It is customary to call such expenses conditionally constant or conditionally variable. Often, in order not to complicate calculations, they are added to variable or constant costs.

From the classification logic above, we can conclude that it is used when studying the effect of production volume on cost. Thus, the application of one of these two classification methods will contribute to the adoption of managers for the pricing or production of any poultry products. To determine this, you need to consider the advantages and disadvantages of each approach. Direct and curve cost classification is used to calculate the consistency of poultry production at full cost. At the same time, all direct expenses and all expenses for the production of cattle are included in the cost of poultry production. Flow curves are distributed proportionally to the selected distribution base between poultry products.

Diagram of distribution of expense curves. Full cost information may be required in the following halls:

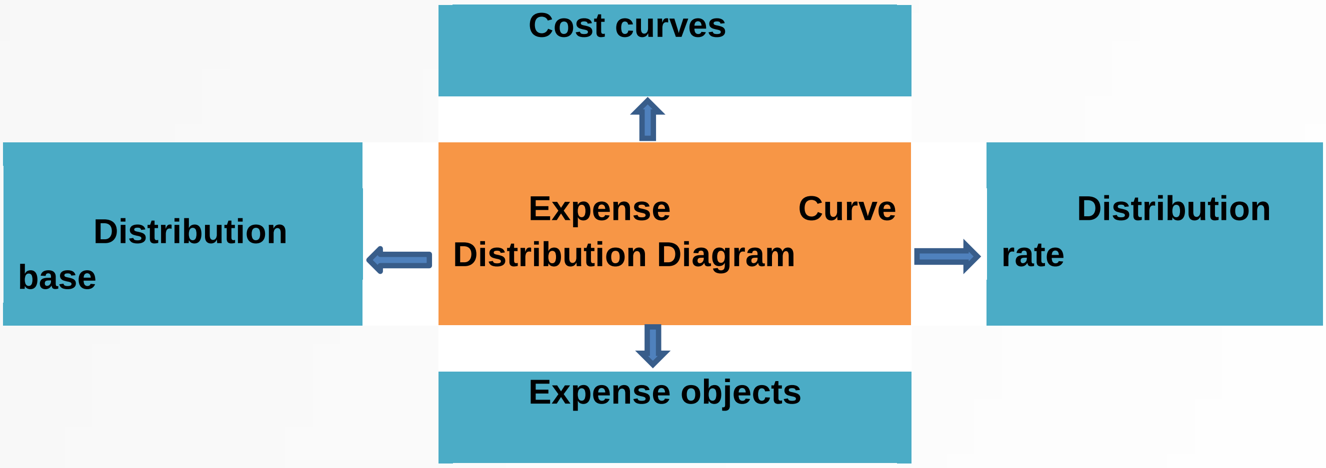

Figure 1: Diagram of distribution of expense curves.

First, the total cost of production will become the basis for determining the volume of work in progress, inventory reserves, cost of production and financial results.

Secondly, this indicator will allow evacuating the profitability of certain poultry products, products and divisions and will contribute to the decision on the feasibility of their further production. Thirdly, full cost is widely used in pricing, especially in determining controlled prices. Contracts are widespread, the sale price of which is determined by the formula "full price + premium."

In Utgandavr, the full cost method was widely used to make management decisions in the planned economy in the conditions of full operation of production facilities and lack of price competition. However, at present, the full use of production facilities is determined by the demand for poultry products. Therefore, one of the main tasks facing the manager is to determine how equal the cost of poultry production in a certain volume of production is.

The answer to the above question can only be obtained at the end of the reporting period using the full value method. However, the administrator must be aware of the future cost for the duration of assortment planning. The lack of a link between costs and production is a major disadvantage of the full cost estimate.

In addition to the above, the following disadvantages of the full cost method can be distinguished:

Firstly, the criteria for the selection of bases for the distribution of cost curves for poultry products are not always justified. The choice of limited and one of the possible distribution bases is subjective. This issue is especially relevant for modern high-tech companies, which have a large share of direct materials and labor costs in the cost of poultry production. In most industrial applications, the share of cost curves in the cost of poultry production can reach 50%. For example, in the mining and metallurgical industries. The following example shows that the distribution of cost curves to departments violates the performance of the department. As a distribution base, we get the sales volume of the most used division.

Secondly, profit due to the distribution of cost curves for poultry products produced will depend on changes in finished product stocks. Noliquids receive an increase in the profit of business accounts in the conditions of accumulation of reserves.

Difference between the results identified at full cost and variable cost. Thus, it can be concluded that the method of full cost is reasonable under theoretical consideration, but is the most unfavorable in solving practical issues facing the economy. The above disadvantages can be rejected based on distribution based on variables and fixed costs. For example, using this method, only variable costs are included in the cost of reserves, and fixed costs are transferred to periodic costs.

Бу фойдани заҳираларни ўзгариши таъсиридан бутунлай холос этади. Аммо ўзгарувчан харажатлар бўйича таннархни аниқлашнинг асосий амалий қиммати тез extensive opportunities for making and analyzing management decisions in a changing market environment. It is no coincidence that this method is used in Western management accounting systems. The most common analytical tools using variable and fixed expense information include:

- analysis of "Expenses-Hack-Foyda" tie-in;
- pricing based on margin income;
- Select an alternative.

Profit (full cost method)

Profit (Variable Expenses)

Production costs in the balance of finished poultry products at the end of the period.

Management needs to be aware of the impact of this decision on price, revenue and profit in order to make a production volume decision.

Knowledge of variable costs per unit of poultry production and total fixed costs in a fixed volume of sales will make it possible to calculate the expected profit of the farm. The absence of such an approach can lead to negative consequences in the management of expenses. For example, the lack of such information from the management of one trading network can lead to sad consequences.

Stores included in this chain recorded profits at the end of each reporting period. But after the distribution of expenses by the management company, some of the stores have always been unprofitable. The chain's management decided to close stores with losses, but did not take into account that the main part of the management company's expenses is fixed costs. The result of such a decision is easy to foresee that after the closure of stores, the fixed expenses of the parent company were distributed among the rest of the stores, and as a result they also ended the reporting period with a loss.

The described analysis "Expenses-Goods-Profit" is closely related to the method of calculating the margin income indicator determined by deducting variable expenses from the received revenue. Margin income is widely used for pricing. Short-term margin-based pricing is used to acquire the market and recover a portion of all variable costs and fixed costs through revenue from a new unit of poultry produced.

Once the loss point has been reached and all fixed expenses have been reimbursed, profit-taking begins. In modern conditions, farms do not always operate at 100% capacity. Therefore, analyzing the possibility of obtaining additional orders based on the margin income indicator will help the farm to optimize the production program. Proposals of buyers, the acceptance of which is impractical from the point of view of the full cost indicator, can be accepted after calculating the margin income.

Such additional costs will compensate for some of the constant costs and, as a result, improve the overall financial result. What is an obstacle to the use of a variable way of spending in our country is that the official accounting system is completely focused on the pricing method.

In addition, management accounting is automated in connection with accounting data. Not everyone wants to include both accounting and management accounting in the database. As a result, the priority principle remains the division of expenses into direct and curve expenses and the calculation of the total cost.

But at the same time, it is not necessary to completely abandon the method of variable expenses. Straight and curved consumables are classified relative to the production volume and the corresponding signs are applied. For example, when paying workers in production, the article "Direct labor costs" is classified as fixed costs. The cost curves are classified in the same order.

The application of the classification mark allows you to automatically determine the amount of variable expenses and determine the margin income. These figures will be accepted for information. Of course, this does not allow the use of a variable cost method in determining the cost of poultry production, but allows the above directions of financial evacuation.

Conclusion. Any analysis should be based on reliable and operational management reporting. However, in many rooms, management reporting and operational budgets are analyzed only on the basis of accounting data. This is due to the penetration of a strong street. Because accounting reports remain quite late in time due to calculations on wages, value added tax, etc. In short, for the full operation of management accounting in the economy, it is necessary to introduce a system of operational and structural reporting.

In general, speaking of costs, we see issues related to reasons that, on the one hand, create the conditions for the existence of the business, and on the other, reduce profit. The most common cost classification is as follows:

A series of expenses is based on the Regulation of the Cabinet of Ministers of the Republic of Uzbekistan dated February 05, 1999 No. 54 "On the composition of expenses for the production and sale of products (works, services) and the procedure for generating financial results" (hereinafter referred to as the Regulation). This Regulation has been developed taking into account the current legislation on accounting and reporting by legal entities and individuals - residents of the Republic of Uzbekistan, which are economic entities (operating in a bank with opening an account), in order to uniform the costs included in the cost of products (works, services).

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