

THEORETICAL BASIS OF COST AUDIT IN POULTRY FARMS

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Abstract. *The article covers the accounting of expenses and its audit, taking into account the specifics of poultry farms.*

Key words. *Audit, internal audit, expenses, cost, direct expenses, cost curves, production, profit, net income.*

Login. The audit of poultry expenditures is an audit of the purpose-task set in accordance with the classification group. Diversification of production in poultry farms, keeping records of expenses causes the need to develop organizational and methodological aspects of the audit and its implementation in the agricultural sector.

This, along with the development and implementation of audit procedures that determine the direct and reliable financial statements of poultry farms, requires the solution of new questions regarding the theoretical basis for auditing the costs of poultry farms.

Degree of knowledge of the topic. Uzbek scientists, specialists, including Urazov K.B., Musaev H.N., Babozhanov O.K., Opening I.K., Kurababaev J.E., R. Dusmuratov, A. In the work of Alikulov and others, accounting and audit of expenses are widely affected, this can be found out from textbooks published by him, teaching aids, articles.

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. Any poultry farms incur various expenses for the conduct of their activities. Including, taking as the subject of audit the expenses incurred by poultry farms depending on production activities, an audit is carried out to check the expenses incurred in poultry farms for their implementation in accordance with the current legislation.

At the same time, an audit of poultry farms is carried out with a breakdown into the following groups of expenses;

- Main production costs
- Auxiliary Production Costs
- Umum Production Costs
- Expenditure period

It is advisable to take the above groups as an audit object.

Based on the above, an audit of expenses by type occurs and is determined as a result of an audit, which is calculated for each type of expenses.



The purpose of the audit of the calculation of costs for the production and cost of poultry products in poultry farms is to determine the compliance of the procedure used in accounting and taxation of the ongoing economic transactions with the requirements of regulatory acts of the Republic of Uzbekistan.

During the audit, the auditor resolves the following issues:

➤ determination of compliance of the classification of poultry production expenses with the requirements of the Regulation;

➤ confirmation of the feasibility of methods for fixing cost curves in poultry farms;

➤ confirmation of reasonable selection and direct application of the method of assessment of finished poultry products;

➤ detection of complete penetration of finished poultry products;

➤ approval of volumes of purchased and sold poultry products;

confirmation of the cost of purchased and sold poultry products. Sources of information on checking the state of calculations on production costs in poultry farms are:

➤ calculation of production costs;

➤ sheets on warehouse accounting of finished poultry products;

➤ price lists;

➤ contracts for the supply of poultry products;

➤ Invoices, sales books

➤ cargo letters based on the issuance of finished poultry products,

➤ powers of attorney of buyers;

➤ primary bank and cash documents (payment requests;

➤ request-for-order;

➤ receipt cash orders, etc.);

➤ accounting registers (registers, order logs, computer programs) for accounts 4010 and others;

➤ General ledger;

"Statement of Financial Results" (Form No. 2), etc.

List of regulatory institutions used in the audit of production expenses

1. Law "On Audit Activities"

2. Law "On Accounting"

3. Civil Code of the Republic of Uzbekistan

4. Regulation "On Internal Audit Service at Enterprises"

5. Regulation "On the Procedure for Generating Financial Results as Part of Expenses for Production and Sale of Products (Works, Services)"

6. Regulation "On the procedure for accounting and taxation of property identified during the inventory"

7. National Auditing Standards

8. National Accounting Standards

9. Rules for filling out financial reporting forms, etc.



To control the birth rate of accounting for production costs in poultry farms and the completeness of reporting on the cost of poultry production, it is necessary to check:

timely, complete and convincing reflection of the actual expenses of the reporting period in the accounts of production expenses;

stability of evaluation of consumables for production of raw materials, materials, fuel, spare parts and fuel and lubricants; ensuring compliance with the established cost estimates, official salaries, tariff rates, Regulations on remuneration and remuneration of employees of production;

reasons for involuntary costs and losses, as well as the validity of the write-off.

The main expenses, the immediacy and validity of the expenses for the organization and management of production and compliance with standards will be checked. The primary nature of the planned and reported calculation of poultry products is checked by expenditure items.

As a result, discrepancies between the plan and the real value for substances will be analyzed and the causes of discrepancies will be identified. The stability of consumption of raw materials and materials, methods of checking the birth rate of prices, compliance with consumption standards per unit of poultry production are checked. Validates the closing of loss accounts and production costs from Scrap.

Conclusion. The auditor should know that the cost of poultry products in accounting is defined as the aggregate of costs associated with the production and sale of poultry products in the reporting period for ordinary activities.

The costs of poultry production are included in the cost of the period regardless of the time of payment (previously or later paid), depending on the reporting period. The auditor recognized this economic appeal as unreasonable, that is, artificially increasing the cost of poultry production last year, reducing the financial result and income tax and recommended making adjustments. At the same time, he explained that the paid rent over the next year should be written off monthly to expenses in the amount of 1/12 of the total amount.

In accordance with Article 9 of the Law of the Republic of Uzbekistan "On Accounting," all animal circulation performed in poultry farms must be executed with appropriate primary documents at the time of implementation or after their implementation.

The principle of documenting expenses determines the obligation of the auditor to confirm the availability of proving documents for justifying expenses, as well as the authenticity of the reflection of these requests in accounting.

In accordance with the "Statement of Expenses" listed above, all expenses are grouped as follows:

Costs included in the cost of poultry production:

- ✓ direct and indirect material costs;
- ✓ direct and indirect labor costs;



✓ other direct and indirect costs, including production-related surcharges.

Expenses recovered from profit from core activities accounted for in the period's cost structure, without inclusion in the cost of production in poultry farms:

- implementation costs;
- management expenses (administrative expenses);
- other working expenses and losses.

Expenses on the financial activities of poultry farms, taken into account when calculating the profit or losses incurred from their general human activities:

- interest expense;
- negative exchange rate discrepancies on foreign exchange transactions;
- revaluation of funds invested in securities in;
- other financial expenses.

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