



Accounting For Expenses in Grain Processing Clusters.

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ABSTRACT

The article describes the disappearance of the cost of grain and the analysis of cost accounting in grain processing clusters and the features of cost accounting.

Keywords:

Production, cost price, pairing of accounts, debit and credit, balance, main production, cost accounting, amortization.

Nowadays, food security has become one of the global problems around the world. Most importantly, providing the population with quality food has become one of the main tasks of every state. According to the WHO, 340 million children under the age of 5 in the world, or one in two children, suffer from "hidden hunger" due to micronutrient deficiencies. "... and by 2050 the world's population will reach about 9.5 billion." It was also noted that "there is a shortage of safe consumer goods." It should be noted that in today's conditions, the entire country is paying attention to the cultivation, storage and sale of grain products. In recent years, the implementation of high-quality agrotechnical measures in low-yielding areas also contributes to an increase in grain yield on these lands. Increasing the yield of grain fields has become an integral part of the economic policy of our state. [1].

Costing begins with production costs and quantities received and ends with an estimate of the product at actual cost. Synthetic accounting of production costs and yield of crop production is carried out on calculation account 20 "Basic production", subaccount 1 "Crop production". The debit of the account

during the year takes into account all the main costs for the harvest of the current year and future years. At the end of the year, this subaccount also includes the deviations of the actual cost from the planned for the services of auxiliary production attributable to this industry: the amount of the rise in price - by additional entries, the amount of the decrease - by the "red storno" method. At the end of the year, in the debit of account 20 "Main production", subaccount 1 "Crop production" from the credit of accounts 25 and 26, respectively, the overhead costs of crop production and the share of overhead costs attributable to crop production are written off. On the credit of account 20 "Main production", subaccount 1 "Crop production" during the year, take into account the cost of crop production obtained from the crop in the assessment at the planned (standard) cost in correspondence with the debit of accounts 10, 43. On credit of account 20 "Main production", subaccount 1 "Crop production" includes the amount of costs for crops (losses) and shortage of crop production due to natural disasters (for uninsured crops). In this case, account 99 "Profits and losses" is debited. At the end of the year, after calculating the actual cost of crop

production under the credit of account 20 "Main production", subaccount 1 "Crop production" reflect the calculation differences between the actual and planned cost of production in correspondence with the debit of accounts 10, 43.

The balance of account 20 "Main production", subaccount 1 "Crop production" can only be debit, it characterizes the amount of work in progress costs attributable to the harvest of future years.

The objects of accounting for production costs in crop production are agricultural crops (or groups of crops), agricultural work, costs to be allocated, and other objects.

The following stand out as independent (intermediate) cost accounting objects in crop production:

- depreciation and expenses for the repair of fixed assets of plant growing, subject to distribution (granaries, vegetable stores, and others);

- costs of irrigation subject to distribution (to account for irrigation costs during the reporting period, which cannot be directly attributed to crops (groups of crops) cultivated on irrigated lands). These costs are taken into account in the context of articles and distributed to the corresponding crops (crop groups) in proportion to the sown area;

- drainage costs subject to distribution - to account for irrigation costs, which at the time of their occurrence cannot be attributed to the corresponding crops cultivated on irrigated lands. These costs at the end of the reporting period are distributed in proportion to the area under crops planted on irrigated land;

- silage to take into account the costs of laying the silage;

- silage - to account for the cost of harvesting silage.

The production process in crop production is 12 months, along with it costs are incurred for the harvest of the following years, therefore, accounting should clearly delineate costs by year. The costs of agricultural enterprises in plant growing in accounting are divided into the costs for the current year's harvest and the costs for the harvest of future years [2].

In addition, the costs in crop production are carried out in separate industries, for the cultivation of several crops. Therefore, the analytical accounting of production costs is organized by type of production and by crops, to the cultivation of which costs are related.

Due to the dispersal of agricultural production, the work performed and the costs are simultaneously carried out in different divisions of the farms. Accounting should ensure the differentiation of costs in crop production for specific divisions of the economy (centers of responsibility).

Thus, in accordance with the peculiarities of the production process in the crop production industry, the accounting provides for the differentiation of costs and obtaining the corresponding final data for adjacent years of production, for the main types of production and crops, for the main types of work performed.

As for the first feature, the separate receipt of data on costs by years of production is ensured by opening separate analytical accounts of costs for the products of the current and future crops. As a rule, at the beginning of each year, the costs transferred from the last year are included in the costs for the products of the current year; the costs for next year's harvest are isolated [3].

The differentiation of costs by production, crops and types of work performed can be ensured by using various cost accounting methods. There are several methods of organizing cost accounting in crop production. Regardless of the differences in the methods of accounting for work performed, the unified principle of accounting for costs in crop production for a long time was the opening of analytical accounts for the types of cultivated crops and their groups. Or opening an account as a whole for a department.

The division of costs by divisions of the economy (centers of responsibility) is also ensured through the appropriate construction of analytical accounting. For these purposes, use the personal accounts of departments (production reports).

In the production process of crop production, oil products, seeds, fertilizers are

consumed to perform specific work, machinery and other fixed assets wear out, labor of production workers is paid, etc. All these costs are accounted for separately by cost items according to their nomenclature when calculating the cost [4].

Cost accounting in the crop growing industry is carried out according to the following nomenclature of articles:

1. Remuneration for labor with deductions for social needs (D20.1 K70, 69).
2. Seeds and planting material (D20.1 K10).
3. Mineral and organic fertilizers (D20.1 K10).
4. Plant protection products (D20.1 K10).
5. Petroleum products (D20.1 K10).
6. Depreciation of fixed assets (D20.1 K02).
7. Repair of fixed assets (D20.1 K23).
8. Works and services (D20.1 K23, 76).
9. Organization of production and management (D20.1 K25,26).
10. Other costs (D 20.1 K 97,23,26,91, etc.).

According to the first article, all types of cash and in-kind payments are taken into account, bearing the character of wages (wages), to workers of various categories, whose labor was expended directly on the cultivation of grain crops [4].

The production costs under this item include wages accrued at piece rates for work performed, premiums to tractor drivers for class.

Labor costs under this item are reflected in monetary terms of the amount of accrued wages and in labor - the number of hours spent.

The article "Seeds and planting material" includes the seeds and planting material used for grain crops.

The cost of purchased seeds is reflected at purchase prices, including the cost of delivery of seeds of own production, transferred from last year - at the actual cost, the current year - at the planned cost, adjusted at the end of the year to the actual one. The cost of seeds includes the cost of bringing them to

sowing conditions (drying, cleaning, sorting, etc.).

The item "Maintenance of fixed assets" reflects the costs of maintenance and operation, depreciation and repairs (creation of a reserve for repairs) of fixed assets. The costs of labor costs for personnel serving fixed assets (except for tractor drivers in agricultural work) are attributed to this item. They also take into account the consumption of petroleum products for the operation of the machine and tractor fleet, combines (in terms of quantity and cost).

Under the article "Works and services" they keep records of works and services performed in plant growing by auxiliary industries of their enterprise, as well as by third-party organizations.

The article "Organization of production and management" takes into account the amount of sectoral and general costs of crop production, which are referred here by distribution from account 25 "General production costs" in proportion to the established base. This is also transferred by distributing the amount of general business expenses from account 26 "General business expenses".

The item "Other costs" takes into account those costs that were not included in the previous items (wear and tear of overalls and footwear, insurance payments for insurance of crops, etc.).

Direct costs are accounted for on the corresponding calculation accounts of production and circulation costs 20.1 "Crop production", 23 "Auxiliary industries", 29 "Service industries and farms". Indirect - on collective and distribution accounts 25 "General production costs", 26 "General business costs". At the end of the accounting period, indirect costs are written off from accounts 25 and 26 to the calculation accounts of production costs and the actual production cost of production is determined. Then the actual production cost of products is written off from accounts 20,23,29 to the debit of account 43 "Finished products", 10 "Materials". Accounting for the release of products, works, services is kept without using account 40.

Correspondence of accounts on synthetic account 20 "Main production", sub-account 1 "Crop production" [5].

All records in accounting on the costs and output of products for grain production are based on the data of the corresponding primary documents. These documents are grouped according to four criteria, according to accounting:

- labor costs,
- objects of labor,
- means of labor,
- product yield.

The documents on accounting for the costs of labor instruments record the costs incurred in the crop growing industry for the means of labor used, which are expressed in accrued depreciation.

The data of documents for the accounting of labor costs are systematized for each employee for calculating and paying wages and by categories of workers to control the use of the payroll. The data of documents on accounting for objects of labor are systematized according to the directions of receipt and consumption of material assets, but they are not used according to financially responsible persons. The data of documents on the output of products is systematized by types of products, materially responsible persons, directions of receipt and consumption of products. In crop production, the data of all documents is systematized by cost accounting objects - types of work and crops. For this, work and cost accounting journals are used, which are maintained in teams. The types of work for a particular culture are recorded in accordance with technological maps.

Each team maintains a personal account (production report). Accountants monthly submit a production report to the accounting department, on the basis of which the cost of production is calculated.

Entries in the first section of this report are made on the basis of work and cost logs. For costs that are not reflected in the logs of work and costs, entries are made on the basis of primary documents. So, the amounts of accrued depreciation on fixed assets are reflected based on the calculation of

depreciation. Material costs are reflected on the basis of reports of financially responsible persons. In the second section of the production report, the output is reflected, in which they show by the teams the total quantity and cost of the products received per month and on an accrual basis from the beginning of the year.

In crop production, the current cost accounting is completed at the end of the year by calculating the actual cost of production. Crop production is subdivided into main, associated and secondary. The main one is the production for which the production is organized. By-product refers to such products that are obtained due to biological characteristics and production conditions simultaneously with the main product, but are of secondary importance (straw, chaff and chaff).

Two or more main products that are the result of the same process are called conjugate.

The objects of cost calculation in crop production are the main (associated) products, as well as by-products used on the farm.

The objects of calculating the cost of production of grain crops are the main products - grain and by-products - straw.

The allocation of costs to straw is based on the standard of costs on the farm for harvesting, pressing, transportation, stacking and other work on the procurement of straw. Used grain waste with an admixture of grain in the calculation is converted into full grain, based on the data of laboratory analysis to determine the percentage of grain in the waste.

According to the methodological recommendations, the cost is calculated according to the following scheme: based on the costs of cleaning, pressing, transportation, stacking and other work on the harvesting of straw, the costs are attributed to by-products. Then the total amount of costs (minus the cost of by-products) is allocated to grain and grain waste in proportion to the specific gravity of the content of high-grade grain and grain waste in the product. The cost price of 1 centner of production is determined by dividing the costs by the corresponding physical mass of grain and grain waste after cleaning and drying.

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