



Methods Of Management And Control Of General Production Costs.

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ABSTRACT

In the article The purpose of this article is to study the issues of conducting audits in order to properly maintain and effectively use the accounting records of production costs and general production costs of products (works and services) in business entities and make specific decisions on minimizing costs, as well as to provide feedback on improving the theoretical and practical foundations of accounting and auditing based on the requirements of a market economy.

Keywords:

Product (work and service) , costs , calculation , curve costs , allocation base , cost , marginal revenue , production cost

Introduction

In the process of liberalization and deepening of the economy, important structural reforms in the development of the activities of economic entities and the implementation of their intended goals are developing at a high pace. Therefore, one of our main tasks in the future is to develop export-oriented products (works and services) in economic entities. For this, products must be competitive and our commodity producers must achieve competitive advantages. [1]

Competitive advantage is determined by reducing the costs of producing products (works and services), improving their quality, and quickly adapting to market demands . In this regard, the issues of reducing production costs are of great importance.

Therefore, it is an urgent task to objectively distribute the costs incurred on products (works and services) created by business entities according to cost objects and correctly record them in primary documents, as well as to

make clear decisions for future periods by auditing the correct formation of production costs in the cost of products (works and services).[2]

Literature review

The results of the study show that in the digital economy , important structural reforms in the development of the activities of business entities and the implementation of their intended goals are developing at a high pace. In economic literature, many scientific views have been formed on the formation of production costs in industrial enterprises, and these theories express various scientifically based opinions on the directions of production cost formation.

In particular, the scientific views of such scientists as F. Quesnay, K. Marx, A. Smith, D. Ricardo, A. Turgot, J. B. Say, F. Engels on the formation of production costs in industrial enterprises are considered classics in economic literature. According to them, in the structure of

production costs, priority should be given to labor costs; over other types of costs. At the same time, labor costs significantly affect the market price, that is, the price, of goods and services offered by the enterprise.[3]

Scientific views on the formation and improvement of production costs in industrial enterprises were developed by A. Marshall, L. Walras, and P. Samuelson, representatives of the neoclassical economic school, in scientific research that studied the formation of factors of production and market prices of goods in a competitive market. According to them, in the study of production costs in industrial enterprises, the interrelations between "latest", "normative quantities", including "normative surplus", "normative productivity", "normative revenues" and "normative costs" were analyzed.[4]

The conclusions formed during the research process indicate that the established "normative quantities" should be different for different enterprises, in accordance with the possibilities of conducting economic activities. It is also noted that "normative quantities" play an important role in the formation of market prices for goods and services.

Research methodology

Methods such as interviews with scientists and industry representatives, observation and comparison of economic analysis based on collected data, systematic approach and logical approach were effectively used in accounting and auditing of general production costs in business entities. Conclusions, suggestions and recommendations were made in relevant areas through expert assessment, observation of processes, systematic approach to economic phenomena and processes, and comparative analysis with the author's experiences.

Analysis and discussion of results

Today, the republic's economic entities are engaged in the study of issues related to the correct accounting of production costs and general production costs in order to make accurate decisions on their effective use and cost minimization, as well as to provide opinions on improving the theoretical and

practical foundations of accounting and auditing based on the requirements of a market economy.

In the system of modern economic relations, the production costs of industrial enterprises are evaluated as an object of such fields as economic theory, enterprise economics, technology of organization and management of production processes, accounting, personnel management, product quality management, technical, economic and financial analysis of enterprise activities, financial accounting and management accounting.[5]

This situation indicates that today issues related to the organization of production costs in industrial enterprises and increasing their efficiency are one of the priority areas of various scientific fields in the system of economic relations.

For example, manufacturing companies incur many costs to produce and sell products to customers. These include material costs, labor costs, depreciation costs of machinery and equipment, repair costs, employee food and medical care costs, electricity costs, product storage, advertising, delivery to customers, manager salaries, telephone and internet costs, and other costs.

The type and amount of expenses will depend on the characteristics of the organization's activities, its size, and other factors.

According to the analysis, in the process of studying production costs in the economic literature, economists have taken different approaches, which is explained by the different objects and purposes of the research.

A company's production costs are the costs associated with producing a product. They include raw materials, supplies, fuel, depreciation, employee wages, and other costs associated with producing a product.

If we divide the total cost of producing the same product by the number of units produced, we get the cost of one unit of the product produced. The cost price is one of the important quality indicators in the activities of the enterprise. The lower it is, the higher the profitability of production. Not all costs of the enterprise are included in the cost price, some of its costs are

covered by other sources. For example, period costs are covered by profit.[6]

The costs of product production are reflected in accounting by cost calculation items, by type of production, by place of occurrence of costs, and by type of product. The main purpose of cost accounting and product cost calculation is to determine the costs associated with production and sales in a timely, complete, and fair manner, as well as to calculate the actual cost of individual products and establish control over the use of enterprise resources and funds.

Currently, there is a competitive struggle in all sectors of the economy, and one of the main tools in this struggle is considered to be reducing the cost of production. However, before proceeding to administrative measures to reduce costs, it is necessary to correctly calculate them and distribute them between product types.

Among the many cost classification methodologies, the most common and most commonly used approaches in practice are:

- Classification of costs according to their relationship to the object;
- Classification of costs according to changes in production volume.

the first methodology , costs are divided into direct and indirect costs.

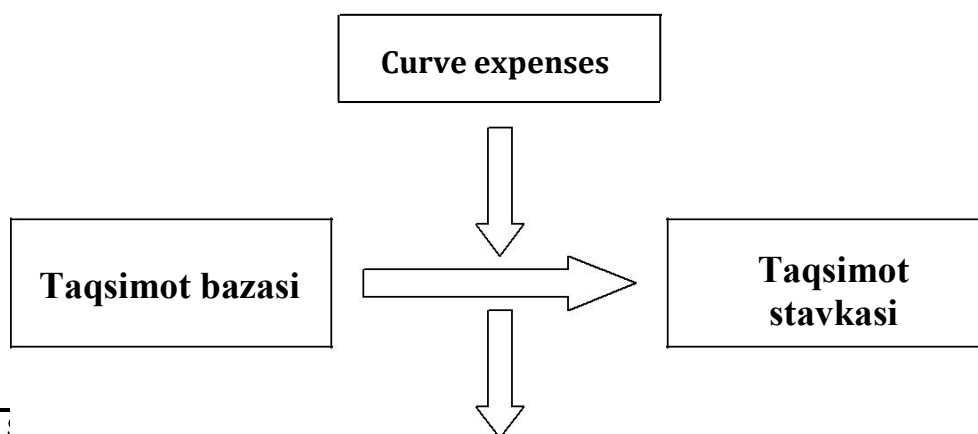
Direct costs can be allocated directly to an asset in an economically reasonable manner. Indirect costs are not directly linked to an asset and are usually allocated to multiple assets. For example: working release personnel labor right right cost if so, the shop manager labor right curve cost This is classification working release from the size strict look known kind of the product

working release about acceptance made of the decision to expenses the impact in learning is used .[7]

Second methodology when using variable and permanent expenses separate is displayed . Variable expenses general amount working release to the size right proportional accordingly changing stands . Permanent expenses general amount and working release size change with unchanged For example , raw thing and materials variable expenses , depreciation deductions and permanent expenses . Again There are also expenses , which I'm tired . release size relatively right not been in proportion changes . Such expenses conditional-permanent or conditional to call a variable habit to color entered . Often calculations uncomplicated for them variable no permanent to expenses adding they send .

Above cited classification from the logic conclusion as to say maybe , he/she slab release size expenses to the amount the impact in learning is used . Well , this two taste fu from oats where one of application price shaping or any the product working release according to management decisions acceptance in doing support It will be . determination for every one approach a advantages and disadvantages seeing exit demand is being done .

Expenses right and curve to expenses classification product unity complete price according to calculation to do is used . In this all correct expenses and all curve working release expenses working issued product at cost is entered . Curve expenses product types between chosen distribution to the base proportional accordingly is distributed .



Cost objects

Figure 1. Curve expenses distribution scheme [8]

Complete price about information in the sheep in cases necessary to be possible :

First , completely working release price tag unfinished working production , inventory reserves quantity , cost and financial result indicators determination for basis will be .

Secondly , this indicator separately products , products group and divisions profitability analytical to do opportunity gives and them in the future working to release to the goal compatibility about decision acceptance to do will help .

Third , complete price indicator price in defining , especially control to be done prices in marking wide used . Sale price « full "cost + reward " formula through identifiable contracts wide spread .

Past in the period complete price method working release of capacity complete performance and price competition absence in the conditions planned in the economy management decisions acceptance in doing wide used . However, the current on the day working release of capacity complete usage to the product with the demand is determined . Therefore manager in front of standing main from tasks one known working release in size product price tag how much equal to be from determining consists of .

Complete price method in use above to the question the answer only report period in the end to take possible . But the manager future price about information assortment planning

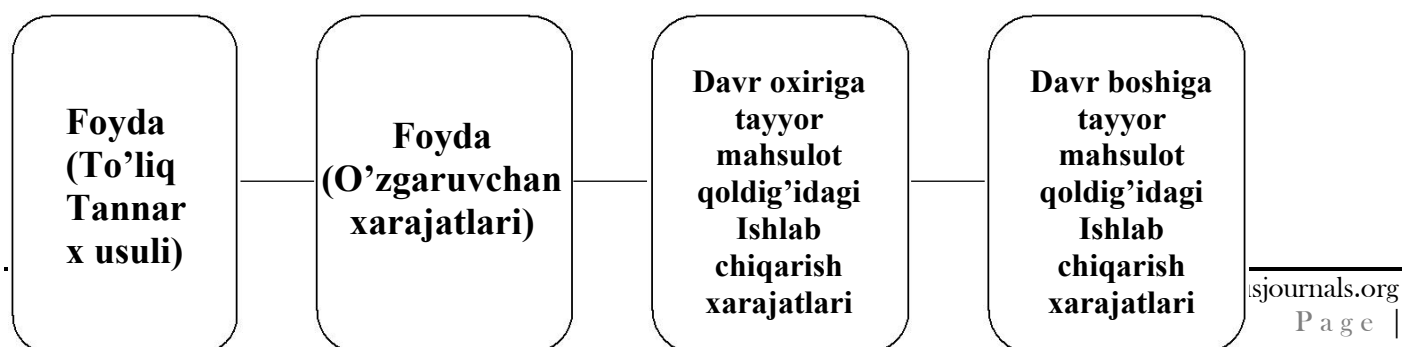
just in time knowledge necessary . Expenses and working release size between of communication absence complete price according to The main drawback of calculus is considered .

From above outside complete price method again following disadvantages separate show possible :

First , the curve expenses product to the types distribution bases choice criteria every always justified not to be . Usage possible was distribution of bases limited and from them one choice subjective to the character This issue is particularly product price tag in the composition right materials and labor expenses share big was modern high technological companies for current importance profession will . Many traditional industry in networks curve expenses working issued product at cost share up to 50% possible . For example , mining to take and metallurgy in the industry .

To the divisions curve expenses distribution division activity the results broken to show following from example our vision possible . Distribution base as the most many applicable of the division sell size we will get

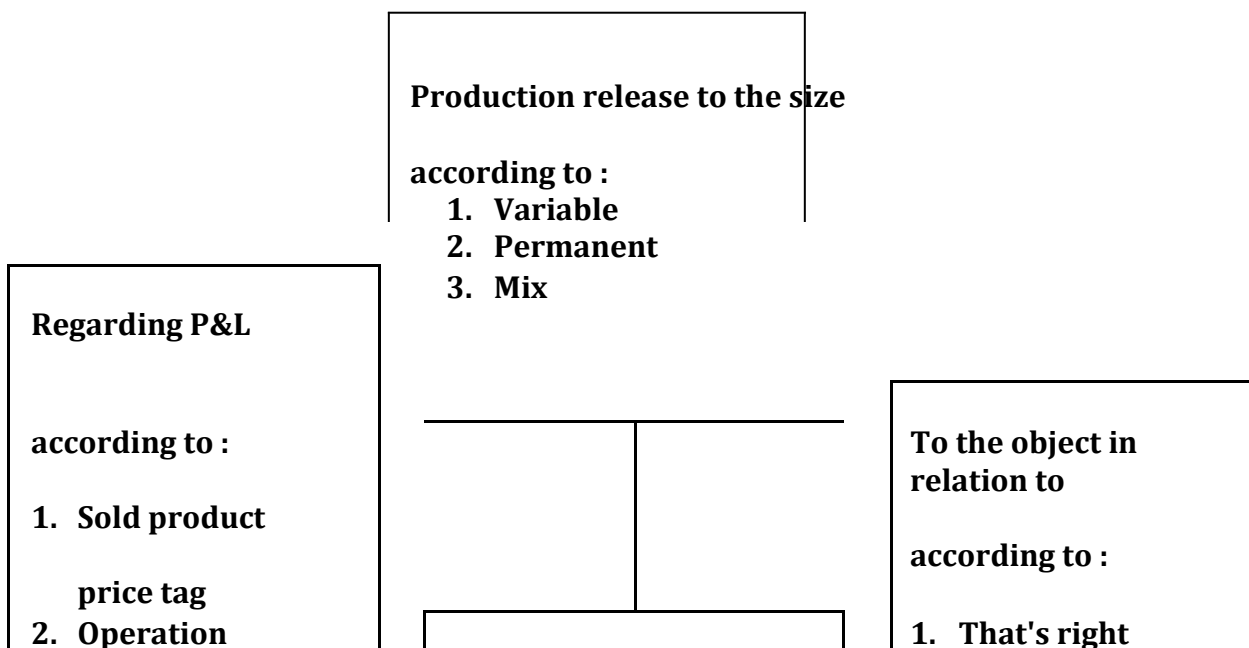
Secondly , the curve expenses working issued to the product distribution on account of benefit ready of the material in the warehouse of the faithful to change related become remains . Illiquid reserves gathered to remain under the circumstances enterprise account the benefit to increase has will be .



Drawing 2. Complete price and variable price methods according to determined of the result differentiation .[9]

Conclusion as to say maybe , maybe how analysis reliable and operative management to the report justification necessary . But many in cases management report and operative budgets only accounting account information based on analysis This is a dead end . enter stay with is equal to . Because accounting report labor yes , added value tax and sh.k. calculations because of time according to much for the evening remains . One word with in other words , in the company management account complete

action to do for operative and structural report system current to do necessary . The concept of " costs " very wide comprehensive happened therefore , separately seeing requires exit . In general when receiving expenses when it is said one from the side business there is to be conditions creating , second from the side and profit reducing reasons with related issues eye before us comes . Below expenses the most wide widespread classification quoted :



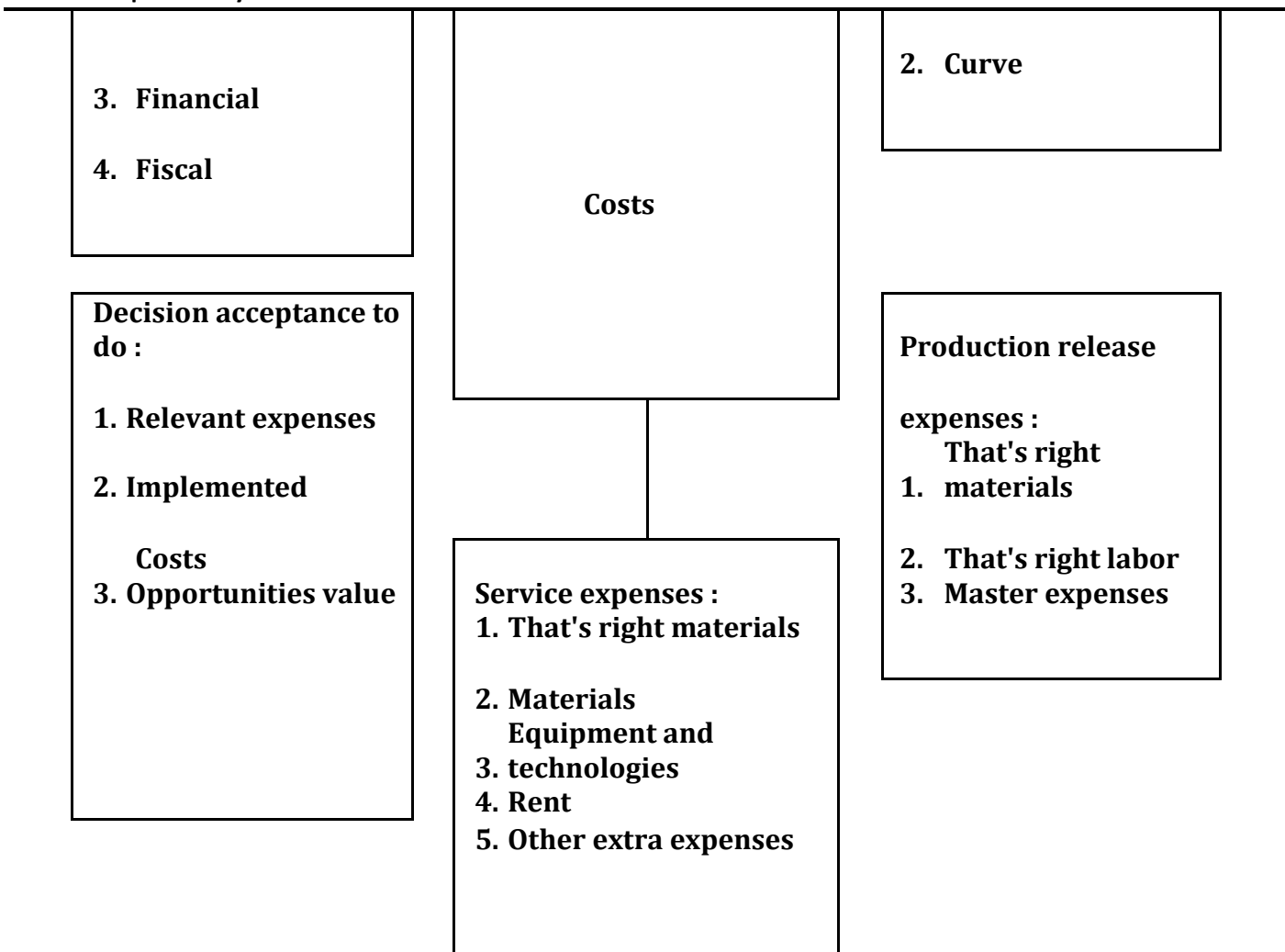


Chart 3. Costs classification .[10]

Conclusion

So Thus , the analysis of the above data shows that , working release activity with related was all expenses product at cost is added . This is its own in turn , work release expenses account according to following tasks solution to grow opportunity gives working to release made real expenses own on time , in full and reliable reflection to continue , every one product and services real cost calculation to do , as well as material , labor and financial resources saving and reasonable use over control to do . So so that the costs into account financial gain account , and management account the most important from parts one it is That 's it basically expenses account in front of tasks determination possible .

So , above said from thoughts this conclusion to do maybe the costs and price with effective to manage practical in terms of otherwise study

and this about problems open to give current of the day current tasks in a row enters .

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