

CLASSIFICATION AND DESCRIPTION OF COST ACCOUNTING IN FISHING ENTERPRISES

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Annotation. It is important to continuously analyze the dynamics of production costs in fish farms and the dynamics of the cost of fish products, as the analysis reveals possibilities for reducing costs and reducing costs, resulting in measures for their utilization

Keywords: Fisheries, Cost, Initial Accounting, Cost Item, Cost Object, Cluster, Innovation, Calculation

Enter. In recent years, a number of programmatic measures have been adopted in our republic to develop the fishing industry, increase the volume of production of quality fish products, and satisfy the population's demand for fish products. Based on this, various benefits are given to fisheries, taking into account their economic interests. In the "Address of the President of the Republic of Uzbekistan to the Oliy Majlis of January 24, 2020", special attention was paid to breeding in the fisheries sector, and the implementation of new mechanisms of state support for it was mentioned. This kind of attention paid to the industry by our government, in turn, gives the opportunity to have a significant amount of money at the disposal of fisheries farms, attract them to production and increase their income, thereby ensuring the financial stability of fisheries farms.

Materials and methods. Costs in fishing farms consist of material, financial and labor resources (wages and uniform social payments) spent on economic activities. The costs associated with direct production constitute production costs, which constitute the cost of the manufactured product. The decision of the President of the Republic of Uzbekistan dated November 6, 2018 "On additional measures for the further development of the fishing sector" envisages raising the work in this regard to a new level in terms of quality.

In accordance with this decision, rapid development of the fishing industry in our republic, increase in the volume of production of fish products with the introduction of modern and innovative methods, regulation of the industry is envisaged. At the same time, if the annual fish production capacity of the established fishing clusters is at least 50 tons, they will be exempted from all taxes and mandatory contributions to state funds for the first three years starting from January 1, 2019. In the period until November 1, 2021, the equipment, supplies, mechanisms necessary for breeding mother fish, fish hatchery, as well as incubation, laboratory, intensive fish breeding, fishing, processing, freezing and storage of fish products, which are not produced in the republic and their spare

parts, alternative energy supply equipment, special machinery for land reclamation works and vehicles carrying live fish,

The soft feed and mineral fertilizer (ammaphos) brought by foreign organizations and their subsidiaries, company stores, dealer networks and business entities for the needs of fisheries are exempted from customs duties according to the list formed in the established order.

Results and their analysis. The preliminary calculation of fishery production costs and product input is carried out according to the following procedures for their individual items

Table 1

The procedure for accounting for fishing production costs

Cost items Accounting procedure	Cost items Accounting procedure
1. The cost of purchasing fish products is found by multiplying the unit price of the product by its unit price.	1. The cost of purchasing fish products is found by multiplying the unit price of the product by its unit price.
2. The cost of purchasing food products is found by multiplying the unit price of the product by its unit price.	2. The cost of purchasing food products is found by multiplying the unit price of the product by its unit price.
3. Labor costs are found by multiplying the number of hours worked on the order by 1 hourly rate	3. Labor costs are found by multiplying the number of hours worked on the order by 1 hourly rate
4. Social insurance deduction is found by multiplying the calculated salary to be deducted by the specified rate	4. Social insurance deduction is found by multiplying the calculated salary to be deducted by the specified rate
5. Utilities are found by multiplying the meter readings by the specified rate	5. Utilities are found by multiplying the meter readings by the specified rate
6. Marketing expenses are distributed according to the procedure established in the Accounting Policy	6. Marketing expenses are distributed according to the procedure established in the Accounting Policy
7. Veterinary services are distributed according to the procedure established in the Accounting Policy	7. Veterinary services are distributed according to the procedure established in the Accounting Policy

8. Transport costs are divided according to the amount of time (hours) of the farm machinery and other transports

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In the fishing industry, as in other economic entities, the components of production costs are approved by the decision of the Cabinet of Ministers of the Republic of Uzbekistan No. 54 dated February 5, 1999 "Regulation on the composition of costs of production and sale of products (work, services) and formation of financial results" mainly regulated. In accordance with this Regulation, the components of production costs in fisheries are divided into five groups according to their economic content. These are:

- material costs - cost of fishing nets and other types of materials;
- labor costs - wages calculated for workers in the fishing industry;
- social allowances - compulsory payments to the non-budgetary special funds of the state at specified rates in relation to the wages calculated for workers in the fishing industry;
- amortization costs - the cost of depreciation of the main means and intangible assets of the fishing industry;
- other production costs - other auxiliary and general production costs spent on the fishing industry, such as gas, water, electricity, steam supply, current and capital maintenance costs, as well as fees for various services.

Each item of fishery production costs has its own characteristics. The main ones are:

- costs of purchasing fish products;
- costs of purchase of feed products;
- wages and social allowances;
- utility bills;
- marketing expenses;
- veterinary services;
- transport costs;
- unexpected costs.

The synthetic calculation of fishery production costs is taken into account in the 2010 "Main production accounts" in the accounting chart plan. The analytical calculation of production costs is carried out according to the directions of the fishing industry. In fisheries, the object of calculation is fish and fish fry. When calculating the cost of these products, all of them are transferred to the conditional product (fish) at the specified coefficients. The cost found for each type of conditional product is divided by the received quantity of this type of product,

and the cost of one unit of product is found. Costs of uncaught fish in fishponds are carried over to the next accounting period as costs of production in progress for the fisheries sector.

Summary. Accounting of production costs in fisheries according to the proposed cost items, allowing to establish control over costs, to identify opportunities to reduce them, they improve the initial calculation, lead to economically based determination of the cost of each type of fish, and serve to increase the efficiency of the network.

List of used literature

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