

ORGANIZATIONAL BASIS OF INFORMATION SOURCES FOR ANALYSIS OF MAIN PRODUCTION COSTS IN FARMS.

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Annotation: This article discusses the organizational foundations and relevance of the analysis of the main production costs in farms in the Republic of Uzbekistan. The characteristic features of the correct creation and accurate identification of the information database of cost analysis and what should be its source of information in the analysis of management are analyzed. The tasks of management analysis were considered in the analysis of the cost of agricultural products. The article concludes with a number of conclusions and suggestions for resolving these problems.

Key words: modernization, economy, market, crop production, livestock, cost, costs, cost, analysis.

In the context of economic modernization, it is important to correctly organize the analysis of production costs on farms. From this point of view, on September 6, 2019, an important event took place in the agriculture of our country. President of Uzbekistan Shavkat Mirziyoyev held a meeting on priority areas of agricultural development for 2020-2030.

It discussed the huge potential of agriculture in the country, the work carried out in recent years to reform the industry and introduce market mechanisms. In particular, it was noted that cotton textile clusters are being created to introduce new technologies and innovations, increase labor productivity and wages, which is the first stage of reforms.

In the context of economic modernization, the main production activity of farms is the production of crop and livestock products, which is one of the main tasks of meeting the needs of consumers and developing the scale of production on demand. In particular, there are many factors that influence the cost of crop and

livestock products, some of which are beyond the control of agricultural activities. In these circumstances, it is important that the farm correctly determines its production volume based on its own capabilities.

When analyzing production costs on farms, the focus is on ensuring the implementation of business plans, the implementation of established agronomic measures and high-quality products, the creation of consumer goods is an analysis of factors that ensure that the most important indicators are cost of production, profit and profitability, financial sustainability, solvency and net cash flow at the end of the period.

In performing these tasks, the primary focus should be on correctly creating and accurately identifying the cost analysis information database. As for the farmer's activities, the cost of products of plant and animal origin is properly regulated. In this regard, one of the main tasks of management analysis is the proper accounting of production costs, calculation and analysis of product costs and analysis of product costs.

The basis of internal management analysis is cost analysis. Therefore, the main attention is paid to the formation of its systemic and complex form.

The question of what its source of information should be when analyzing management is the most important and relevant. The purpose of analyzing the content of the components of costs for the production of products (works, services) and determining the structure of these costs in accordance with the current Regulations "On the composition of costs for the production and sale of products (works, services) and the procedure for generating financial results" consists of:

1. Have complete and accurate information about total accounting costs, determine the profitability of farms and its competitiveness in a market economy.
2. Accurate calculation of the cost of plant and animal products.
3. Separately account for non-production costs and analyze the extent to which they relate to financial results.
4. Accounting and analysis of production costs at the place of origin and responsibility of the centers.

In order to solve the above issues of product cost accounting, it is necessary to determine the main tasks of management analysis. The main objectives of management analysis when analyzing the cost of agricultural products are:

- Identification of sources of cost control and analysis of cost management in key industries;
- Study and assessment of the value of crop and livestock products;
- Monitoring the implementation and dynamics of the business plan to reduce production costs on the farm;
- Study and assessment of economic costs and expenses for crop and livestock production;
- Study of the relationship between wages and labor costs of farmers and hired workers; Determining the reasons for changes in value and quantifying the factors influencing it, etc.

In accordance with the Regulations "On the composition of costs for the production and sale of products (works, services), included in the cost of goods (works, services) and the formation of financial results, general accounting of production costs is provided. As a result, it will be possible to plan, analyze and control the costs of production and sales of products (works, services). Currently, the main sources of management analysis when analyzing the cost of agricultural products and production costs are:

- information about the business plan of farms;
- information from the enterprise expense report;
- Information from the "Labor Report";
- synthetic accounting information that takes into account production accounting costs;
- More information on farm management.

We believe that the analytical support of management analysis can be seen in the following sequence. First of all, the business plan must contain the following information:

- Planning the volume and cost of crop and livestock products,

- production costs and product cost plan;
- Planned cost and composition of individual products.

The source of analysis of financial statements required for external consumers are financial reporting forms prepared by the enterprise. These are, first of all, such items as the item "Work in progress" in the balance sheet, the cost of products sold in the form of "profit and loss", expenses of the period, including selling costs, administrative and other expenses. services.

During the detailed analysis, synthetic account balances and turnover are also used. Including 2018 - home production;

- 2310-Auxiliary production;
- 2510-Total production cost;
- 2810 Finished warehouse products;
- 3190- Other deferred expenses;
- 9010 - Income from sales of finished products;
- 9030-Income from work and services provided;
- 9110 - cost of goods sold;
- 9130 - Cost of work and services provided.

Analysis of the turnover and balances of some analyst accounts identified during the analysis are used in the analysis process. Product costing analysis focuses on costing methods.

To summarize the above, this section presents the following conclusions and suggestions:

1. Accounting and analysis of the cost of production on farms is an urgent task today. In this regard, cost analysis should be the main focus of cost analysis. In our opinion, the main task of management analysis in the context of attracting innovation to the economy should be emphasized:

- Determine a database for analyzing the costs of production and production of livestock products and analyzing the financial report, production costs, balances and turnover on synthetic accounts, analytical data and analysis of the farmer's activities. solving organizational issues of the required database;

- Monitoring the implementation and dynamics of the business plan to reduce the cost of crop and livestock products on the farm;
- Research and assessment of the costs of production of plants and animals, as well as analysis of their value and quantitative and qualitative characteristics, for example, for veterinary protection of feed and livestock;
- Study of the relationship between wages and labor costs of farmers and hired workers; Determination of the reasons for changes in value and quantitative calculation of factors influencing it; o Cost analysis based on data from farmers producing similar products; Identify opportunities to reduce costs.

2. Assume that farm management information can be seen in the following sequence. First of all, the business plan must contain the following information:

- Planning the volume and cost of crop and livestock products,
- production costs and product cost plan;
- Planned cost and composition of individual products.
- Registration and analysis of actual expenses by expense items and expense items.
- Organize the analysis of factors influencing the analysis process separately.

3. The source of the financial analysis required for external customers is the financial reporting forms prepared by the farm. These are, first of all, such items as the item "Work in progress" in the balance sheet, the cost of products sold in the form of "profit and loss", expenses of the period, including selling costs, administrative and other expenses. services.

4. Factor analysis of indicators of the main branches of production per 1 sum when analyzing the activities of farms should be divided into groups of primary and secondary.

The first factors are: changes in quantitatively variable costs; change in the amount of fixed expenses; change in production volume; Changes in the structure of production; average change in product prices.

Secondary factors include: resource structure; changes in resource costs; price changes under the influence of inflation; changes in product quality; fluctuations in market demand.

5. The next important issue in farming is the problem of cultivating the land and the effective use of agricultural machinery. In this regard, the procedure for plowing agricultural crops can be performed by:

1. Plowing land with agricultural tractors;
2. Use of an alternative automobile tractor fleet;
3. Use of the district parking lot.

The best way to do this is to analyze the value of the work done using these methods. Of course, other factors such as maintenance costs must be taken into account, including the cost of fuel and lubricants, the proximity and proximity of the landing site, and the speed and quality of the sign.

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