

The Composition of the Main Production Costs, Their Calculation and the Procedure for Transferring them to the Cost of the Product

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ABSTRACT

The article examines the composition of basic production costs and their calculation, the procedure for transferring the cost of the product.

The main materials used in production, purchased semi-finished products, initial documents by type, This point can be only for materials that are transferred directly to the cost. If several different products are produced at the same time from the same material in the enterprise, then in determining the cost, the cost of materials is distributed among the calculation objects in proportion to some indicator.

KEYWORDS: *Production, material, finished product, cost, determination, object, account, costs, sequence, fixed assets, raw materials, regulation, technological process, enterprise, account, report.*

The main production costs include costs directly related to the technological process of product production. For example, production-related material, production-related labor costs, social insurance allocation costs, production-related fixed assets and depreciation of intangible assets, and other production costs.

1. The composition of material costs of production importance, the procedure for their calculation and transfer to the cost of the product.

The basic materials used in production and the purchased semi-finished products are calculated based on the initial documents by type. If several different products are produced at the same time from the same material in the enterprise, then in determining the cost, the cost of materials is distributed among the calculation objects in proportion to some indicator.

One of the most used methods of distribution in some branches of industry (engineering, chemistry, light industry, etc.) is the distribution of recalculated materials in proportion to their standard consumption in relation to the actual number of manufactured products.

Materials 1000 - in the account of materials, they are calculated at the actual cost of bringing them (preparation) or at the accepted price in the current account. The real cost of materials consists of the cost of bringing them to the enterprise (preparation) and transportation and other expenses related to their transportation, and the real cost of purchased materials consists of their purchase price and transportation costs related to bringing them to the enterprise.

If the daily accounting of materials is carried out at the purchase price, then transport preparation and other costs related to their transportation are taken into account separately.

Materials used in production during the reporting month are evaluated according to the purchase

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price (supplier's schedule) and are recorded in the production cost schedules at this price. At the end of the reporting month, transport and preparation costs are distributed between materials used in production and materials not used in the warehouse in proportion to their purchase price. If the daily accounting of materials is carried out according to the plan cost. In this case, the spent materials are recorded in the production cost sheets according to the plan cost. The difference between their actual cost and the planned cost is the amount of materials used and materials not used in warehouses.

distributed in proportion to the cost. In the calculations, the amount of raw materials and basic materials, purchased semi-finished goods is shown, excluding the cost of waste.

Production waste is the residue of material or semi-finished products that have partially or partially lost their consumption quality during the processing of materials and semi-finished products. Waste is divided into returnable and non-returnable waste.

Recyclable waste refers to waste that can be used or sold in the main and auxiliary shops of the enterprise.

Non-recyclable waste is waste that cannot be used or sold during the production process.

The fuel spent for technological purposes is transferred to the cost by dividing it in proportion to the initial standards set between the types of products and the amount of consumed materials. Fuel consumption is calculated according to the places of consumption, i.e. furnaces, aggregates. If fuel is used for a specific product, its value is added directly to the cost of that product.

The electric power used for technological purposes is calculated on the basis of the sketches installed in the production workshops. If electricity is used to produce the same product, then its value is directly transferred to the cost of that product. As long as the electricity is used for the production of several different products and not the same, in that case, the electricity consumed is transferred to the cost by dividing the auxiliary materials and fuel among the types of products in proportion to the indicator. .

2. Costs of payment for labor of a production nature.

According to the "Regulation on the Structure of Costs", the cost of payment for labor of a production nature includes the following:

1. According to the forms and systems of labor payment used in the enterprise, the wage of production nature calculated for the work performed on the basis of business prices, tariff rates and allowances, provided that:
2. The fee paid for overtime and days of good work and rest days granted due to other circumstances.
3. The value of the product to be paid in the form of quantity.
4. According to the current laws, incentive payments: bonuses, professional skill rates, monthly salary supplement and other incentives.
5. Payments for night shift, overtime, and weekends, for harsh and harmful working conditions.
6. According to the current laws, payments for regular work leave and additional leave, preferential hours for teenagers, break hours for mothers with children, etc.
7. Fees paid to employees who are on compulsory leave with partial retention of wages.
8. Fees paid to mine transferors, inspection and mine transfer, weekend payments.
9. Payments for students of higher and secondary special schools for completing production practice at the enterprise.

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10. Right to labor of students of higher and secondary special educational institutions working in student construction teams.
11. According to the concluded contract, the right to labor of those who are not in the state of the enterprise for the work performed.
12. Other types of payments added to the labor compensation fund of employees participating in the production process in accordance with current laws.
13. According to the item "Production-type labor costs", agricultural enterprises also reflect payments based on annual work results.

In production, the basic wages of workers directly related to the production of any product line are usually calculated on the basis of initial documents, calculation objects and are directly added to the cost. will be held. The amount of wages that are not directly related to the production of any type of product is distributed among the calculation objects in proportion to the wages that are transferred directly to the cost of the product. For example, overtime pay for team leadership, overtime pay, etc.

It should be noted that the cost of any type of product includes the wages of workers, who are paid directly on the basis of labor standards and prices.

Today, the number of part-time workers in the industry is increasing compared to the number of workers. Therefore, it is necessary to confirm the amount of the basic salary, similar to the cost of materials, in proportion to any indicator between the types of products. In this case, for example, in machine-building enterprises, the amount of wages is distributed among the types of products in proportion to the standard amount of wages. The standard amount of wages is determined based on the distribution of workers by state, their tariff rates and the planned volume of production. In some sectors of the light and food industry, processed raw materials, materials and semi-finished products are distributed proportionally.

The costs of the social insurance deduction of workers in production are distributed among the calculation objects in proportion to the basic salary.

Social insurance contributions are calculated as a predetermined percentage of workers' basic wages.

The costs of the 2010 "Main production" scheme added to the product cost are calculated according to the following items:

1. Material costs
2. Labor costs.
3. Costs of allocation to social insurance.
4. Depreciation of fixed assets and intangible assets.
5. Other expenses.

2310- Expenses in the scheme "Auxiliary production" are calculated in the same manner.

Summarization of information on products (work, services), main production costs, which are the main activity of Feruzbek TEX Limited Liability Company, is carried out in the 2010 "Main Production" chart.

2010 Direct costs directly related to product production, performance of works and services, as well as costs of auxiliary production, management of main production and service It reflects the indirect costs associated with the display and losses due to defective products.

Correct costs directly related to product production, performance of work and service 2010 - production reserves, wages and salaries to the "Main production" account with employees. books,

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etc. are debited from the credit of accounting schets.

Auxiliary production costs 2010 are deducted from the credit of the 2310 "Auxiliary Production" scheme to the "Main Production" scheme.

Curved costs related to the management and service of the main production are debited from the 2510 "General production costs" account to the 2010 "Main production" account.

Losses on the account of unusable products 2010 are written off to the account "Main production" from the account 2610 "Unusable products in production".

2010 - the credit of the "Main production" account reflects the actual costs of the production of finished products, work and services. These amounts can be debited from the 2010 - "Main production" account to the debit of the 2810 "Finished products in the warehouse", 9110 "Cost of sold finished products", 9130 "Cost of performed work and services" accounts.

2010 - The balance at the end of the month on the "Main production" account shows the cost of unfinished production.

Analytical accounting is carried out according to the types of expenses and the types of products produced. Grouping of expenses according to places of occurrence and other signs, as well as calculation, is carried out in the system of separate charts. The composition and method of use of these schemes is determined by each enterprise depending on the characteristics of its production activity, structure, management organization. If the grouping of costs according to the place of occurrence and other characteristics and in the system of accounts is not taken into account, the analytical account of the 2010 - "Main production" account is also carried out by separate divisions of the enterprise.

We will consider the connection of the schemes (2000) taking into account the main production in the example of "Feruzbek TEX" limited liability company, which is considered as an object of practice:

1. Depreciation of the main means directly involved in product production (performance of work, service)

Debit 2010 "Main production" account

Credit 0211-0299 Depreciation of Fixed Assets accounts

2. Depreciation of intangible assets related to product production, performance and service.

Debit 2010 "Main production" account

Credit 0510-0590 "Amortization of intangible assets" accounts

3. Correct material costs are charged to product manufacturing, labor, and service.

Debit 2010 "Main production" account

Credit 1010-1090 Material accounting accounts

4. Delivery of self-produced semi-finished products to the main production workshops for processing

Debit 2010 "Main production" account

Credit 2110 "Self-made semi-finished products"

Account sheet

5. Including the costs of auxiliary workshops in the cost of products and services of the main production

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Debit 2010 "Main production" account

Credit 2310 "Auxiliary production" account

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