

ORGANIZATIONAL BASIS OF INFORMATION SOURCES OF ANALYSIS OF BASIC PRODUCTION COSTS IN FARMING.

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Annotation: *This article examines the organizational foundations and the relevance of the analysis of the main production costs in farms in the Republic of Uzbekistan. Analyzed 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. The tasks of management analysis in the analysis of the cost of agricultural products were considered. At the end of the article, a number of conclusions and suggestions for solving these problems are given.*

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

In the context of economic modernization, it is important and correct to 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 modernization of the economy, the main production activity of farms is the production of crop and livestock products, which is one of the main tasks of meeting consumer needs and developing the scale of production on demand. In particular, there are many factors that affect the value of crop and livestock production, and some of them are not controlled by agricultural activities. In these circumstances, it is important that the farm correctly determines the volume of production based on its own capabilities.

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

In performing these tasks, the focus should be on the correct creation and accurate identification of the cost analysis information database. As far as the activities of the farmer are concerned, the value of plant and animal products is properly regulated. In this regard, one of the main tasks of management analysis is the proper accounting of the cost of production, the calculation and analysis of the cost of production and the analysis of the cost of production.

When analyzing internal management, it is desirable that the value of the product is considered as a separate object. This is due to the peculiarities of agricultural production.

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

The question of what should be his source of information in the analysis of 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 Regulation “On the composition of costs for the production and sale of products (works, services) and the procedure for the formation of financial results” consists of:

1. Have a complete and accurate information on the total cost of accounting, determine the profitability of farms and its competitiveness in a market economy.
2. Accurate calculation of the cost of plant and animal products.
3. Separate accounting for non-production costs and analyze the extent to which they are related 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 accounting for the cost of production, it is necessary to determine the main tasks of management analysis. The main tasks of management analysis in the analysis of the cost of agricultural products are:

- Determination of sources of cost control and analysis of cost management in key industries;
- Study and assessment of the value of crop and livestock products;
- Control over the implementation and dynamics of the business plan to reduce production costs on the farm;

- Study and assessment of economic costs and costs of crop and livestock production;
 - Study of the relationship between wages and labor costs of farmers and employees;
- Determining the reasons for the change in value and quantifying the factors affecting it, etc.

In accordance with the Regulation “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, the general accounting of production costs is provided. As a result, it will be possible to plan, analyze and control the costs of production and sale of products (works, services). Currently, the main sources of management analysis when analyzing the cost of agricultural products and the cost of production are:

- information about the business plan of farms;
- information from the report on the expenses of the enterprise;
- Information from the “
- Labor report”;
- synthetic accounting information that takes into account production costs for accounting;
- More information on farm management.

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

- Planning the volume and cost of crop and livestock products,
- production costs and production cost plan;
- Planned cost and composition of individual products.

The source of the analysis of financial statements required for external consumers is the financial statements prepared by the farm. These are, first of all, such items as the item “Work in progress” in the balance sheet, the cost of goods sold in the form of “profit and loss”, expenses of the period, including costs of sale, administrative and other expenses. service.

The detailed analysis also uses synthetic account balances and turnovers. Including 2018 - home production;

- 2310-Auxiliary production;
- 2510-Total cost of production;
- 2810 Finished warehouse products;
- 3190- Other prepaid expenses;
- 9010 - Income from the sale of finished products;
- 9030-Income from work and services provided;
- 9110 - the cost of goods sold;

9130 - The cost of work and services rendered.

The analysis of the turnovers and balances of some analyst accounts identified during the analysis is used in the analysis process. Cost analysis focuses on costing methods.

Summarizing 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. Therefore, cost analysis should be the main focus of cost analysis. In our opinion, the main task of management analysis in the context of attracting innovations to the economy should be emphasized:

- Define a database for analyzing the costs of production and production of livestock products and the analysis of financial statements, production costs, balances and turnovers on synthetic accounts, analytical data and analysis farmer's activities. solution of organizational issues of the required database;

- Control over the implementation and dynamics of the business plan to reduce the cost of crop and livestock products on the farm;

- Research and assessment of costs for the production of plants and animals, as well as analysis of their cost 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 employees; Determination of the reasons for the change in value and quantitative calculation of the factors affecting it; o Cost analysis based on data from farmers producing similar products; Identifying opportunities to reduce costs.

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

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

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

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

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

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

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

1. Plowing the land with agricultural tractors;
2. Use of an alternative vehicle tractor fleet;
3. Use of the district car park.

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

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