

Improving Cost Accounting in Energy Enterprises.

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Annotation: In today's competitive world, every enterprise strives to increase the efficiency of its production in order to achieve financial stability in the market and obtain higher profits. One of the ways to achieve this position is to optimize the composition and cost accounting. The correct choice of the cost accounting method will ensure control over the composition and rational use of the resources available in the organization. The article discusses modern systems of cost accounting and calculating the cost of production. Their conditions of application in various industries, the main advantages and disadvantages are considered.

Keywords: Cost calculation, direct-costing, standard-costing, ABC-method, kaizen-costing.

Introduction: At the current stage of economic development, the competitive environment prevails. In doing so, the survival rate of any enterprise in the market depends on stability. Therefore, businesses to achieve such a situation optimizing cost structure and accounting, to increase revenues seek ways to increase production efficiency by identifying reserves need. The choose the right method of accounting for production costs control the content and rational use of available resources in the organization ensures that the competitive price of manufactured products is timely and helps to identify correctly. research methodology.

Main part: The following methods and techniques were used in the article: deduction and induction determination, cost accounting methods factor analysis of effectiveness and the views of leading scholars.

Analysis and results. cost accounting system means production costs a set of calculation rules, methods and procedures. Recently interest in using the economic experience of foreign countries in enterprises has increased. analysis of scientific literature in the field of cost accounting production costs revealed the following modern methods of accounting and calculation. It is one of the most widely used and used traditional methods in the world direct-costing and standard-costing methods.

Direct-costing is a system for calculating production costs is based on variable production costs and all costs are reported is removed from the financial results of the period. The essence of the method is that direct and indirect material costs directly dependent on the volume of product produced, i.e. production is included in the group of conditionally variable costs directly related to the process. associated with the costs of managing and maintaining this production costs are a fixed cost group.

The main advantage of this technique is that it is the point of failure, that is, the enterprise it is possible to determine the volume of production without any profit or loss and also determine the lower limit of the price of the product produced possible. The disadvantage of this method is the grouping of costs into constants and variables inaccuracies and difficulties, as well as a lack of calculation of total costs. Standard-costing system is a standard in accordance with the norms adopted by the organization based on cost determination. However, these norms are only reports can be changed before or during the period. When using this method, the financial result of the individual cost items and their deviations from the standards. the disadvantages of this method are the calculation and setting of cost standards lack of recommendations on dependence on changes in the environment and inflation. In addition, the calculations complexity is also present here. [10]. In foreign practice there are analogues of these two methods, for example, costs Procedural and normative methods of accounting. [9].

In our country, enterprises are often one of the elements of these systems use. optimization of the enterprise within the framework of the concept of sustainable development is one of the principles. Thus, consistent with this principle it is necessary to identify cost accounting and cost calculation methods [5]. Among the

latest accounting systems that support continuous efforts to optimize costs is the ABC method (functions cost accounting), target costing, Kaizen costing, benchmarking enters. The essence of the aBC method is to divide economic activity into different functions resources are needed to implement, with a set of costs incurred for them described. K. Druri ABC - method as a system of distribution of functional costs.described in [1]. cost calculation of the function (operation) when using this method object, and the type of product produced is the object of calculation. [12, 14]

The method allows you to get an indicator of the value of the operation, which is planned and affects the determination of the exact value of the actual calculation.

Conclusions and suggestions: Thus, a cost accounting is usually provided occurs in conjunction with mature methods. Each company needs to be more specific about its goals and leading to increased production and overall efficiency and profitability of the enterprise must independently select the incoming accounting method. Based on the above, direct-costing, standardcosting, kaizen-costing methods for industry in Uzbekistan, ABC-method for agriculture, services in the field of demonstration and innovation - target-costing, in the field of trade - ABC can be used. thus, in a modern economy, production costs are the most accurate and a variety of cost accounting that allows you to get reliable data There are methods that are as important to leaders as flexibility and mobility qualities that help to provide accurate information, depends on the accounting departments that can achieve cost optimization and is important.

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