

Formation of A Structure-Logical Model of a Complex Approach to Costing in Agricultural Service Enterprises

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Abstract- In the article, the basics of cost accounting in agricultural service entities, cost accounting process, evaluation of the influence of external and internal factors, strategic goals, legal regulation, external and internal stakeholders, elements of methodical approach to cost accounting: purpose, tasks, method, accounts, a comprehensive approach to cost accounting, cost accounting for business processes, the process of organizing and maintaining cost accounting for the purpose of practical implementation of an integrated methodical approach in machine tractor fleets, taking into account the factor of seasonality, combined seasonality, without taking into account the factor of financial responsibility, cost accounting, functional groups, segments, taking into account the factors of financial responsibility specific features of information provision are researched.

Keywords: Cost, cost accounting and control, the process of calculating the cost of products, work or services, cost, cost elements and calculation items, segmental accounting and reporting on responsibility centers, internal economic units, integration, rationality, universality, synthetic cost accounting.

1. INTRODUCTION

In the report of the President of the Republic of Uzbekistan Shavkat Mirziyoyev, in his Address to the Oliy Majlis and the people of Uzbekistan as a whole, \$1 billion will be allocated for projects to create a chain of high added value in the agricultural sector in 2023. Ensures the development of the economy in the context of the introduction of free market mechanisms, ensuring healthy competition and the inviolability of private property, supporting entrepreneurship, including each period has relevant aspects and changes, achievements [1].

Local organizations providing mechanized services in agriculture shall submit to the Fund monthly not later than the twentieth date of each month following the reporting month a summary of transportation expenses incurred for transportation of combines for services (export of services) abroad in accordance with Appendix 4 hereto [2].

These changes, of course, are of practical importance in the system of calculations, create the need for reforms.

The expansion of accounting facilities is a fairly stable trend in the modern management accounting system. In accordance with international management accounting principles developed under the auspices of the International Institute of Accountants in Management Accounting and the American Institute of Chartered Accountants [3], the basis of any organization is a business model, in which management accounting must create the necessary information flows for effective management of the business model.

Each issue studied in this accounting system can be considered as studied as a result of a repeated scientific search and having conditions for support measures.

One of the subjects of agricultural services is machine and tractor parks. Also, one of the factors requiring the efficient operation of the machine-tractor fleet is the formation of a structural and logical model of a comprehensive interaction methodology, accounting for the costs of the work performed in the interaction system and the services provided. The urgent task of today is to improve the accounting of costs for the work performed and services provided in machine and tractor parks.

2. REVIEW OF THEMATIC LITERATURE

We set the task to reveal the features of the formation of a structural and logical model of an integrated approach to obtaining cost calculations in the entities serving agriculture.

In the scientific literature, one can see research by a number of scientists on various methods of grouping and fixing expenses at their place of origin.

E. I. Kostyukova, R. I. "First of all, accounting and control of expenses, accounting for the production of finished products, accounting and accounting for income from the sale of manufactured products" [4].

A. As described by Calmes, he proposed three forms of production accounting. First, use at the expense of one production. At the same time, production accounts take into account not only the purchase of raw materials and auxiliary materials and the sale of finished products, but also wages and other production costs, as well as

additional products and waste received during the production process. "

Secondly, add a production account at the expense of raw materials, which should reflect records based on the receipt and consumption of raw materials.

Thirdly, the addition of additional accounting of production through sales through raw materials. The process of calculating the cost of products, works or services without sharing with the cost accounting process will be considered.

According to A. Kalmes, the cost is the accounting of expenses and the results of the economic process [5].

According to V. Ya. Sokolov, the most complete discrepancies between cost calculation and cost calculation were noted, and the purpose of the expense calculation was axinitization [6].

In connection with these processes, local scientists have identified the following approaches.

According to B.A. Khasanov, production costs at the enterprises will be divided into elements of consumption and calculation in accordance with the tasks set. Grouping of expenses by elements serves as a basis for determining production expenses depending on their economic content and drawing up appropriate estimates [8].

In the water management infrastructure there are interconnected parts: budgeting (planning of the management system), calculation of the composition of expenses and services, segmental accounting and reporting on responsibility centers, formation of a transfer assessment between internal business units. Its purpose and range of movements cover accounting in full, which includes preliminary diagnostics of economic processes in the water management infrastructure, economical planning of current and prospective water resources, development of a program of management and investment decisions, keeping records of production and financial results [9].

The main principle of the organization of accounting for costs that generate the cost of production is the need to accumulate them at the places of origin of costs. We believe that the purpose of highlighting the places of origin of expenses is to study the causal relationship, that is, where and why expenses arise in this place, the motivated reasons and the objectivity of their occurrence here. The cost center of management accounting is the area of responsibility associated with a certain type of expenses [10].

3. RESEARCH METHODS

In essence and the basics of the concept of the cost accounting model, methods of studying existing scientific research, comparing and analyzing statistical data, logical thinking, scientific abstraction, forecasting, analysis and synthesis of information, induction and deduction are widely used.

4. ANALYSIS AND RESULTS

The study of methodological approaches to cost accounting made it possible to determine that approaches to cost accounting are aimed primarily at adaptation to the influence of internal factors associated with the activities of the machine and tractor fleet.

Traditional approaches to accounting for expenses affect the fact that they do not allow comprehensively considering the influence of various factors and therefore do not allow accounting to meet the conditions of the machine tractor fleet for a certain time.

In this regard, the issue of developing a methodological approach to accounting for expenses, which should have the following features, is relevant:

- adaptivity - a property, external and internal factors allowing and evaluating elements of the methodological approach to equally significant impact on them;
- integration - a property that allows you to bind accounting processes to a single integrity in order to ensure the operation of the methodological approach;
- rationality - a property that allows a methodical approach to ensuring rational accounting of expenses taking into account the scale of the organization's activities and business conditions;
- universality is a property that ensures the application of a methodological approach in organizations of various spheres and spheres of activity.

As a result of our study, the model of the methodological approach (Fig. 1) is based on the hypothesis of continuous adaptation of the cost accounting process to the effects of various factors.

Before implementing a comprehensive methodological approach to cost accounting, it is necessary to study the peculiarities of the machine and tractor fleet (MTP), which may affect the cost accounting process, in particular:

- links between the organizational structure of the entire business entity and subdivisions, including mechanized subdivisions;

- state of the management system (availability of the developed strategy, specific goals of TRP development);
- state of the accounting accounting and analytical system (methods and methods of financial, tax and management accounting, analysis and control, degree of automation of the calculation and analytical system and peculiarities of the software used);
- availability of qualified personnel;
- industry features of the machine and tractor fleet, for example, seasonality, duration of production cycle (for example, in agriculture), impact of activities on natural factors (for example, duration of navigation equipment for ICC transport).

The results of the PPP survey identify areas of risk that may have a negative impact on the implementation of the methodological approach to accounting for costs, and make timely decisions on their elimination.

The main risks that may have a negative impact on the implementation of the methodological approach to accounting for expenses include:

1. Risks arising at the stage of creating a structural and logical model of the methodological approach to accounting for expenses:

- the risk associated with territorial prevalence and range of subdivisions may have complexity of approach, at the same time, the main attention when implementing the methodological approach undermines the quality of access to the central apparatus and less remote subdivisions; approach in remote departments of the enterprise;

- danger associated with the completeness of confirmation of connections between Masophic branches and the enterprise, which affects the process of transmitting and receiving information on the basis of expenses (risk of loss, violation of information).

2. Risks arising in the process of applying the methodological approach to accounting for expenses:

- risks associated with violation of confidentiality of transmitted data from problematic structural divisions, expenses associated with an increase in the number of participants in the process of transferring data on them;

- danger associated with violation of data integrity at the junction of expenses transmitted on communication channels directly dependent on the quality of communication routes;

- The danger associated with the transfer of inaccurate information due to insufficient qualifications of financial services employees of the machine and tractor fleet in the field of assessing individual indicators.

In accordance with the recommended methodological approach to accounting for expenses, it is advisable to assess equally important external and internal factors that affect the elements of the methodological approach in order to ensure high-quality information support for management when organizing the accounting process.

External factors that determine the functioning of the elements of the methodological approach to accounting for expenses include:

External stakeholders, in particular:

- expenses affecting the composition, level, directions of implementation of state authorities in the context of the state policy;
- competitors in the market of similar or alternative (substitute) goods, works, services, in the context of data on their level of expenses;
- representatives of public organizations exercising control over certain tariff articles (for example, environmental societies, etc.);
- potential and current customers in the context of requests for price level (depending on the amount of costs) and the level of after-sales service and product support;
- potential and current suppliers in the context of purchased goods, services rendered, selling prices for the work performed;
- in the context of estimating the costs of a business, investors and others require the formation of information on expenses for specific accounting items, the organization and management of accounting expenses and the disclosure of information in the reporting of the organization.

The main one is the seasonal nature of the activities of agricultural industry factors, including machine tractor parks for research purposes.

Economic, technological, social, environmental and other trends that determine not only the structure of spending, but also the direction of its change in the short and long term.

As part of the internal factors that determine the action of elements of the methodological approach to accounting for expenses, one can distinguish:

Internal stakeholders, in particular:

- employees affecting the size and fertility of the cost calculation;

Owners of organizations in terms of requirements for the level and composition of expenses, forms of internal reporting.

Technological factors that determine the composition, classification, cost level of individual cost accounting methods, possibilities of practical application.

Strategic goals that determine the amount of expenses, as well as approaches to improving the accuracy of their calculation.

Automation, which affects the possibility of implementing a methodological approach to accounting for expenses, as well as ensuring rational demand.

After studying the factors affecting the accounting of expenses, the elements of the structural and logical model of the methodological approach will be adjusted at the expense of costs.

A comprehensive methodological approach to accounting for costs for scientific purposes includes combining the following accounting processes:

- accounting of business process costs;
- accounting of expenses by responsibility centers;
- accounting of expenses in their places of origin.

The elements of this approach are interconnected, which is characterized by interconnection.

The elements of the structural and logical model of the recommended methodological approach to accounting for expenses are built in accordance with the comprehensive approach to accounting for expenses based on it.

The purpose of the methodological approach to accounting for expenses is to ensure uniform adaptation of the cost calculation to the influence of external and internal factors.

The tasks facing a comprehensive methodological approach at the expense of expenses are:

- organization and maintenance of accounting for expenses for economic processes, ensuring the possibility of accounting for external and internal factors affecting them;
- provision of the possibility to organize and maintain cost accounting by responsibility centers taking into account external and internal factors affecting them;
- provision of the possibility of organization and keeping of records in the places of their occurrence taking into account external and internal factors affecting expenses.

The methods of accounting for expenses, according to the comprehensive methodological approach, should ensure the possibility of disclosure of information about business processes, centers of responsibility, centers of expenses.

The formation of a methodological approach to accounting for expenses is based on the financial structure of the business entity, according to which business processes, responsibility centers and expense centers are determined.

The accounting system and expense accounting accounts shall provide the possibility of maintaining synthetic and analytical accounting for business processes, responsibility centers and expense centers.

Within the framework of functional elements of a holistic methodological approach to accounting for expenses, the central office and geographically remote units are separately identified, the content of which should be carried out in the process of practical implementation of the methodological approach.

As a logical conclusion of the cost accounting process using the recommended integrated methodology, the data contained therein should be disclosed in segment reports.

Practical application of a comprehensive methodological approach to accounting for expenses is possible after disclosure in the accounting policy of the information contained in it, which should contain:

- financial structure of the business entity, according to which cost calculation is created;
- methods of accounting for expenses;
- detailed design documentation forms for accounting of expenses;
- reporting forms by segments;
- document flow;
- Synthetic Expense Accounts.

5. CONCLUSIONS AND SUGGESTIONS

An integrated methodological approach through our findings and proposed costs, unlike other approaches, aims to:

- adapt the cost accounting process to the impact on equivalent external and internal factors;
- taking into account the costs of business processes, which makes it possible to create a basis for evaluating their results;
- accounting of expenses by responsibility centers, which creates the basis for assessing the efficiency of the allocated centers;
- keeping of records in the places of their occurrence, which create the basis for analysis of expenses generation operations;

- disclosure of data on expenses in internal and external reports by segments, taking into account seasonality factor;

- provision of possibility of application of functional methods of expenses accounting.

The quality of information about the identified costs directly depends on the quality of the sources of information.

The information support of the expense accounting process includes information obtained from the internal and external information space in relation to the business entity.

For the practical implementation of the integrated methodological approach, the accounting process includes three stages, the first stage will collect data from the external and internal information space on expenses in certain areas.

A feature of the comprehensive methodological approach to accounting for expenses is its adaptation to the factors of the external and internal environment.

One of the sources of information gathering around costs is internal and external stakeholders, some of which have requirements for the level and composition of costs of the organization.

Most of the data on expenses of the current period is formed as a result of the implementation of facts of external (raw materials, materials, services, work performance, etc.) and internal (depreciation) economic life with employees of the subject, etc.).

A single source of information in the external information space is information containing the requirements of state-legal acts on the procedure for keeping records of expenses for a certain time. In addition, data on political, economic, social, environmental, technological trends affecting the accounting process are formed from the external information space.

Additional sources of information in the internal information space are data on expenses in previous periods of the accounting system, as well as data on the state of the technological process and automated systems.

In the next stage of the expense accounting process, the data obtained in the external and internal information space will be processed. This step also involves the formation of an appropriate database.

In the final step, the data generated by the expense is presented as segment reporting.

Thus, summarizing the above, it should be noted that an integrated methodological approach at the expense of the costs proposed in the dissertation will allow adapting the process of accounting for expenses to external and internal factors.

Also, the proposed methodological approach is based on the principles of accounting for management accounting processes, in particular, costs for business processes, accounting for costs for responsibility centers, as well as integration of accounting for expenses by their places of origin, which is a comprehensive approach to accounting for expenses by priority for business entities.

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