

“DISTRIBUTION OF COSTS BY TOTAL AND VARIABLE COSTS”

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Abstract: The triangle is shown in the article “The procedure for calculating the cost of goods sold in full and in terms of changes”. In this process, either production is ensured, production costs are ensured, production costs are produced, production costs are produced, production costs are produced, production costs are produced, production costs are produced, production costs are produced, production costs are produced, production management is carried out.

Keywords: product quality, cost, calculation, standard, product, raw materials, quality system, standardization.

In 2023, Uzbekistan recorded an increase in production volumes in all sectors of the economy. According to the Statistics Agency, at the end of last year, gross domestic product (GDP) grew by 6% (in 2022 - 5.7%). A slowdown in price growth was noted in Uzbekistan throughout 2023. At the end of the year, the consumer price index was 8.77% (for comparison, in 2022 this indicator was 12.25%). For comparison, at the end of last year, inflation in Kazakhstan was 9.8%, in Russia it was 7.4%. Last year, food prices in Uzbekistan increased by 9.7%, non-food prices by 7.7%, and services by 8.7%.

Investment activity increased sharply in 2023 and increased by 22.1% compared to 0.2% in 2022. This result was achieved due to the growth of decentralized investments. In particular, foreign direct investments and loans increased by 58.9% (with foreign direct investments almost doubling), investments made at the expense of commercial banks and loans increased by 17.9%, and investments made at the expense of the population increased by 8.9%. However, there is a decrease in investments made by enterprises at the expense of their own funds.

All sectors of the economy recorded an increase in production volumes. In particular, agriculture grew by 4.1 percent, and industrial production grew by 6 percent. In general, in 2023, the economy of Uzbekistan demonstrated high rates of stability and growth, despite internal and external threats. However, along with the above growth rates, the sharp increase in foreign investments and debts poses serious issues for economists: ensuring that enterprises can implement the growth of production and, as a result, export volumes at their own expense.

The concept of "cost accounting" is used as a financial accounting system that represents the process of allocating the activities of an enterprise or individual into various types of costs and revenues. This concept is a fundamental part of financial accounting and is one of the important tools of corporate financial management and planning. Cost accounting includes all inputs and outputs and is used in the process of allocating them to future revenues and expenses. It is based on financial data, tables, calculations and other important financial processes. Cost accounting, product cost - a monetary expression of the total current expenses of an enterprise for the production and sale of products and the performance of works or the provision of services.

The main elements of the cost price are the costs of imported raw materials, basic materials, electricity resources; basic and additional wages; social insurance contributions; depreciation and other expenses. In addition to the costs directly related to the above-mentioned production processes, the cost price also includes non-production costs: costs for packaging, packaging and

shipping of products; costs related to sales; costs for scientific research and experimental design work, advertising and other activities. In cases where prices remain unchanged, achieving a reduction in the cost of production becomes a source of additional profit for the enterprise. Additional profit is equal to the difference between the amount of revenue received from the sale of a product and the amount of expenses incurred by the enterprise for the production and sale of the product.

Each business entity develops an accounting policy based on its activities and determines the method of accounting for costs and calculating the cost of products. Cost accounting is the basis for calculating unit prices taking into account production costs. Each enterprise adopts units of goods calculated based on the specific characteristics of production. The introduction of the order method of accounting for production costs and calculating the cost of a product (work, service) serves to further improve the accounting process. The main condition for introducing this method is to create the opportunity to separate a single product or group of these products based on the relevant order and to obtain information about the cost of each product or work performed, not the average, but the individual cost.

The types of production where this accounting and costing system is used mainly include construction sites, aircraft and shipbuilding, paper, furniture industry, research, design and repair work, auditing, consulting services and similar processes of production of goods in individual orders or small batches. The generalized accounting of costs for orders is organized in several options using the following: control accounts; separate calculation and cost calculation under the contract.

In the production life of an enterprise, accounting for the cost of production is of great importance, since cost is one of the main indicators of production efficiency and a factor stimulating sales, because the lower the cost, the greater the profit. The volume of production costs is calculated by cost, which corresponds to a unit of production, the costs themselves, as a rule, are summarized by cost items. In order to reduce costs, which is the main task of an enterprise with its own production, it is necessary to optimize the accounting of the cost of production, systematize the accounting of the main production costs by cost centers, and choose the most appropriate method for accounting. The production itself and the methodology for calculating costs.

Planning and accounting can be done by designing and implementing conditions that correspond to the lowest possible cost of production, or at least as close to them as the basic production level and other conditions allow. To plan such conditions, an analysis of the main costs of production is carried out in order to calculate the planned indicators that ideally correspond to the price level, which you need to work on. It is worth noting that the Universal Accounting System software successfully automates the calculation of the main cost of production and, in addition to accounting, provides tools for planning effective indicators of the main production with a decrease in the cost of production; analyzes deviations of real costs from estimated and planned costs, shows the causes of the identified discrepancies and suggests ways to get rid of them, that is, helps to achieve perfect harmony between reality and the plan.

The main production is the main source of profit formation, therefore, in order to count on the highest income, its products should have the lowest price. Separate accounting is an accounting system that provides for separate opening of reports in management and financial accounting, in which case no entries are made on expense accounts about financial transactions. This option

involves duplicating entries in two types of accounts. Contract costing is a system of accounting and calculation of large items with a long production cycle.

The main goal of every entrepreneur, every enterprise is to increase its profit. There are several ways to increase the amount of profit. One of these ways is to reduce the costs of producing and selling a product. Since costs are directly related to profit, we must consider the types of profit. In microeconomics, there are two types of profit. 1. Accounting profit. 2. Economic profit. To determine accounting profit, the cost of sales is subtracted from the total sales revenue. To determine economic profit, the "opportunity cost" is subtracted from accounting profit.

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