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ADVANCED FOREIGN EXPERIENCES IN COST ACCOUNTING AND COST CALCULATION

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A B S T R A C T

In the article, advanced foreign experiences in the field of cost accounting and cost calculation and their integration into the network of business entities operating in Uzbekistan, analysis and accounting of production costs, product (works, services) costs the main types of modern methods are considered. Here, the concepts and traditional approaches of product costing popular in domestic and foreign countries and common methods in foreign practice are described.

K E Y W O R D S

Cost, cost of production modern methods of costing, traditional methods of costing, profit and loss.

Introduction

The positivity of the financial result of any enterprise directly depends on the chosen methodology for calculating the cost, and its selection is based on the specified tasks and the specific characteristics of the object of calculation.

President of the Republic of Uzbekistan Sh.M. Mirziyoev's work entitled "Critical analysis, strict discipline and personal responsibility should be the daily rule of every leader's activity" "The first is the effectiveness of the implementation of targeted programs that show the effectiveness of the reforms. Among these, the following economic and financial indicators of the development of industry and other sectors can be mentioned: the state of production facilities, cost and cost reduction, localization and level of profitability, unconditional increase in product competitiveness. In general, costing is presented as a costing process of an object, within which we can consider finished products, semi-finished products, works, services, business process operations, distribution channels and individual business processes.

Modern common cost accounting methods in developed Western countries today include:

Cost accounting for functions of the ABC method;

just-in-time system

target cost,

Kaizen costs.

Currently, reliable information on the formation of product costs is considered as one of the methods of obtaining competitive advantages. If the cost information is not reliable, it is difficult to control it.

With increasing automation processes and increased global competition, managers began to realize the need for reliable information on the formation of costs.

In connection with the above, simplified methods of allocation of indirect costs cease to justify themselves. All this contributed to the emergence of a functional system of cost accounting, which helps to solve the problem of increasing the ability to manage them.

The ABC method was proposed by English economists Cooper and Kaplan at the end of the 80s of the 20th century. This method is not an alternative to order- or process-based costing methods. It represents a new approach to the development of cost allocation indicators that can be used to determine product costs in accordance with already known methods. The advantages of this method are especially evident in organizations that produce a large assortment of products in different batches, where indirect costs make up a large part of the cost of production (highly mechanized and automated production).

Advantages of the ABC method:

the method allows for a more realistic assessment of the cost and profitability of manufactured products, work and services;

allows the use of the received information on the distribution of costs for the purpose of setting prices and increasing the competitiveness of products;

in order to reduce costs and increase the efficiency of the company's activities, including the evaluation of costs from the point of view of customers;

provides information for strategic planning purposes.

Disadvantages of the method include:

significant efforts to collect information and train employees both in the introduction of the method and in its use;

this method cannot be used in enterprises with a long and complex production process;

there is a risk of getting too detailed information about expenses, therefore the information overload of the enterprise;

this method requires a more bureaucratic production organization system than the existing ones.

In the mid-1970s, a just-in-time delivery system was developed and implemented in Japan. This system is based on the principle "nothing is produced until it is needed". Let's take a closer look at the "Just-in-time" system to better understand how it works. In contrast to the traditional (centralized) production model, which is based on the planned delivery of finished products to consumers (the more, the better), the JIT system is a clearly oriented (i.e., decentralized) system based on real demand. works accordingly. In this, the main attention is paid to the close coordination of the departments, in the production of the product, only the resources needed at a certain stage of the production process are used.

It is believed that in enterprises that have not implemented the "Just-in-time" system, as well as the material resources planning system, a lot of time (about 90%) is spent not on production, but on processes related to them. it is, for example, storage, quality control, transportation, internal movement, etc. These costs increase indirect costs, but not production costs. Therefore, minimizing the time to prepare the product for production, which is characteristic of the just-in-time system, provides important advantages in reducing costs:

there are insignificant reserves or none at all;

materials are delivered to production departments as needed, sometimes within hours;

the production process is carried out in several workshops without stocks
work in progress;
finished products are not produced except for orders received from customers.
One of the main goals of a just-in-time system is to reduce or eliminate inventory holding costs because they do not add value to the product. The just-in-time production system is not only a method of inventory management, but also represents a management philosophy of eliminating non-value-added business activities, a philosophy aimed at improving product quality throughout the entire production cycle.
The results of using the "Just-in-time" system directly depend on the relationship between the supplier of material assets and the customer. To use the Just-in-time system, you need to be absolutely sure that the supplier will deliver the goods to the specified place, when the customer needs them, otherwise he will have to keep a reserve stock, which will slow down the entire production process. The customer also makes high demands on the quality of the purchased materials used in the production of the finished product. If the company uses the "Just-in-time" system with minimal inventory, it needs to make sure that the materials it receives from the supplier and immediately sends to production will not cause any problems for it, it needs quality guarantees. Therefore, the responsibility of the supplier to provide the customer with these guarantees is of particular importance, the condition of the delivered materials without defects, which allows the customer to reduce the costs of checking the quantity and quality of the material assets received. This directly affects the level of cooperation between the supplier and the customer. Due to the customer's need to reduce inventories and at the same time receive them on time and regularly, suppliers are forced to deliver materials in smaller volumes, but more often. The better the "just-in-time" system is established, the more attention is paid to the problem of the supply of materials and their quality.
When implementing a just-in-time manufacturing system, equipment must be located in such a way as to avoid any delays during the production cycle, while minimizing setup time and production time per unit of product. 'attention is drawn.
However, the production cost accountant plays an important role in the implementation of the material demand planning system, which requires accurate and timely information about materials, production process and finished products.
The main elements of the material demand planning system are as follows:
the main production schedule, which clearly defines the quantity and production period of each product;
the list of materials, which lists the materials, parts, components necessary for the production of each final product;
a report on the inventory used in the production of each part, part or component, information about each of them is entered into separate computer files. It shows the available amount of material, the date of receipt and the amount of material to be received;
lead times for all materials to be purchased and, for example, standard assembly times for all parts produced in the factory.
Next, the cost accountant must calculate the costs associated with the organization of each production process in production, and determine the costs of downtime and inventory.
Having considered the main issues of the operation of the "Just-in-time" system, we can highlight a number of its advantages, especially from a financial point of view:

reduction of inventory volume by 75%, which leads to the minimization of investments in raw materials;
reduce costs for internal movement of inventory;
rational use of space, buildings for storage of materials and finished products also leads to a decrease in investments;
improving relations between suppliers, transport organizations, customers;
the need for less equipment and labor costs;
reduce the number of unexpected, unplanned cases;
reducing costs related to the risk of wear, loss, damage of goods;
reduction of all costs in general, including additional costs (loading and unloading operations, maintenance of inspectors controlling product quality, storage of raw materials and materials, etc.);
reduction of paperwork (after the introduction of the "just in time" system, there is no need to issue orders, demands, work orders);
reduce equipment replacement costs by 20%.
It is natural that every event has advantages and disadvantages. A just-in-time system is no exception in this case, but while it has many positives, it also has a number of negatives.
Experts and scientists identify the following disadvantages inherent in the exact time system:
problems that arise when orders for the supply of goods and materials are not fulfilled on time;
problems with incomplete delivery, completeness, lack of any part;
delivery of unsolicited components;
the risk of having a single supplier;
lack of highly qualified personnel.
Thus, it was concluded that all of the above systems are aimed at managing enterprise costs, which allows efficient use of available resources in the enterprise, which in turn increases the ability of the enterprise to operate without losses. The choice of the system largely depends on the goals of the organization from the implementation of its practice. It is important to correctly calculate not only the costs of costing systems, but also the benefits of their implementation.

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