O‘ZBEKISTON RESPUBLIKASI QISHLOQ XO ‘JALIGI VAZIRLIGI

O‘ZBEKISTON RESPUBLIKASI OLIY TA’LIM, FAN VA INNOVATSIYALAR VAZIRLIGI

TOSHKENT DAVLAT AGRAR UNIVERSITETI

“Raqamli iqtisodiyot sharoitida buxgalteriya hisobi, tahlil va auditni rivojlantirishning dolzarb masalalari” mavzusida Respublika ilmiy-amaliy anjumani

MATERIALLARI TO’PLAMI

16-aprel



2024

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“RAQAMLI IQTISODIYOT SHAROITIDA BUXGALTERIYA HISOBI, TAHLIL VA AUDITNI RIVOJLANTIRISHNING DOLZARB MASALALARI”

mavzusidagi

Respublika ilmiy-amaliy anjumani

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16 aprel 2024 yil

TOSHKENT 2024

Mazkur to’plamda respublikamizda, raqamli infratuzilmani rivojlantirish, elektron hukumat, milliy raqamli texnologiyalar bozori, axborot texnologiyalari sohasida ta'lim kabi ustuvor yo‘nalishlarni qamrab oladi. Hozirgi raqamli iqtisodiyot sharoitida buxgalteriya hisobi, tahlil va auditning dolzarb masalalarini keng talqin etish, bunda agrar sohada iqtisodiyotning samaradorligi va raqobatbardoshligini oshirishning eng muhim yo‘nalishi hisoblangan yuqori texnologiyali milliy iqtisodiyotda zamonaviy buxgalteriya hisobi, tahlil va auditni rivojlantirishga qaratilgan ilmiy asoslangan taklif va tavsiyalar ishlab chiqish, shuningdek raqamli iqtisodiyotda uzviy tadqiqotlar olib borish talablarga mos innovatsion metodlar va texnologiyalarni sohaga qo‘llashdagi yangi yo’nalishlar, tajriba natijalari aks ettirilgan.

To’plam professor-o’qituvchilar, talaba va magistrantlar, soha ishlab chiqaruvchilari, oliy o’quv yurtlari, ilmiy tadqiqot institutlari ilmiy xodimlari, qishloq xo’jaligi rahbar va mutaxassislari uchun mo’ljallangan.

To’plam 2024 yil 16 aprel kuni Toshkent davlat agrar universitetida konferensiya yakuniga bag’ishlab o’tkazilgan yig’ilish bayonnomasining qaroriga muvofiq nashrga tayyorlandi.

Taqrizchilar:

B.Y.Mengliqulov – TDIU “Buxgalteriya hisobi audit” kafedrasi professori, iqtisod fanlari doktori.

Z.T.Siddiqov -TDAU“Biznesni boshqarish” kafedrasi dotsenti, iqtisod fanlari nomzodi

Tahrir hay’ati va tashkiliy qo’mita a’zolari:

K.Sultonov, K.Ruzmetov, O.Masharipov, D.Mamadiyorov, U.Raxmonov, K.Xatamov, A.Ramazonov, X.Sodiqov, P.Xoliyorov, S.Yakubov

To’plamni nashrga tayyorlovchilar:

A.Ramazonov -TDAU,“Buxgalteriya hisobi tahlil,va audit” kafedrasi dotsenti
S.Yakubov -TDAU,“Buxgalteriya hisobi tahlil,va audit” kafedrasi assistenti

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IMPROVING THE CONTENT, DEFINITION, AND CLASSI FICATION BASIS OF EXPENSES.

Tashnazarova Dilfuza Samiddinovna,
doctoral Student at Samarkand Institute of economics and service

Every businessman tries to reduce the cost of manufacture to the minimum in the stage of complexity and competition more particularly in the large-scale production. Therefore, the businessman looks for information to study the cost of a manufacture in the past and on this basis, he assesses what it will cost in the future. Therefore, more importance is given to profit and loss account, which is prepared on the cost principle.

The widespread interest in the subject of cost accounting could be said to have developed with Industrial Revolution which started in 1760. As mechanization, simplification, standardisation and mass production followed in the wake of factory system, costing had to keep pace with these developments. Until the 18th century, cost accounting was in the domain of the engineer. Its integration with financial accounting began when accountants started to audit the cost records. Under the influence of financial accountant, cost accounting came to be viewed almost exclusively as a means of inventory valuation and profit measurement. It has grown only in the 20th century as an independent discipline. Cost accounting has found to be of assistance to management, in compiling and providing requisite statistical data. It has developed rapidly and assisted management in providing valuable information to take appropriate decision in time. Cost Accounting throws light on the excessive waste of materials, inefficient labour operations, idle machinery and many other similar factors, which are responsible for reduction in the profit of the business activities. Managements found that cost accounting could render valuable assistance in planning, controlling and coordinating the activities.

However, the industrial revolution in the 18th century brought large sized process industries performing single activities (e.g. textiles, railways etc.). During this period, there was a lack of market for intermediary products because of which cost information gained importance as a tool for measuring efficiency of different processes. But the concept of prime cost was used around 1875 by some Industrialists. The period, 1880 AD -1925 AD saw the development of complex product designs and the emergence of multi activity diversified corporations like Du Pont, General Motors etc. It was during this period that scientific management was developed which led accountants to convert physical standards into cost standard, the latter being used for variance analysis and control. In 1913 J.L. Nicholson published a book “Cost Accounting Theory and Practice” from New York. During World War I and II the social importance of cost accounting grew with the growth of teach country's defend expenditure. In the absence of competitive markets for most of the required to fight war, the Governments in several countries placed cost-plus contracts under which the price to be paid was the cost of production plus an agreed rate of profit. The reliance on cost information by the parties to defence

contracts continued after World War II as well. Even today, most of the government contracts are decided on a cost plus basis.

The Institute of Cost and Works Accountants, London defines cost accounting as, "Cost Accounting is the technique and process of ascertainment of cost" The Institute of Cost and Works Accountants, India defines cost accounting as, "The technique and process of ascertainment of costs. Cost accounts the process of accounting for costs, which begins with the recording of expenses or the bases on which they are calculating and ends with the preparation of statistical data." M.Harper in this cost accountancy defined cost as follows: "cost is the value of economic resources used as a result of producing or doing the thing costed". The Institute of cost and works Accounts, India defines "cost accounting is the technique and process of ascertainment of costs. Cost accounting is the process of accounting for costs. Which begins with recording of expenses or the bases on which they are calculated and ends with preparation of statistical data".The I.C.M.A. London defines Cost Accounting as "the process of accounting for cost from the point at which expenditure is incurred or committed to the establishment of its ultimate relationship with cost centres and cost units".

In practice, costing, cost accounting and cost accountancy are often used interchangeably. Costing refers to ascertainment of costs, accumulation and measurement of cost of activities, processes, products or services. Cost data are used to prepare the statement of cost or cost sheet. Cost Accounting is a specialized branch of accounting which assists management to control costs and to create an awareness of the importance of cost to wells- being of the business organization. Systematic and useful cost data and reports are required to manage the business to achieve its objectives.

The limitations of financial accounting have made the management to realise the importance of cost accounting. Whatever may be the type of business, it involves expenditure on labour, materials and other items required for manufacturing and disposing of the product. The management has to avoid the possibility of waste at each stage. It has to ensure that no machine remains idle, efficient labour gets due incentive, by-products are properly utilised and costs are properly ascertained. Besides the management, the creditors and employees are also benefited in numerous ways by installation of a good costing system.

Cost Accounting is very important for a commercial organization. It is also useful for any other organization. It helps management in different fields one of such fields is presentation of information in the most useful manner. Cost Accounting is used to measure, analyse or estimate the costs. Profitability and Performance of individual products, departments and other segments of an organization, for either internal or external or both and to report to the interested parties. Cost Accounting concerns itself with the synthesis and analysis of costs. Its purpose in the modern days is to help management in the twin functions of decision- making and control. Thus, Cost Accounting is not simply cost finding but it is advising management, planning and control of organization and business operations. The Companies Act, also provides that certain companies have to maintain cost accounting records and accounts and conduct the audit of cost accounts.

The cost accounting objectives are normally used to denote activities for which costs are required to be determined separately. The activities may be function, organizational sub-division, contract or other work unit for which data are required. There is direct relationship among information needs of management, cost accounting objectives and techniques and tools used for analysis in cost accounting. Thus, cost accounting has the following objectives 1. To determine product costs. 2. To facilitate planning and controlling of regular business activities. 3. To supply information for short and log run decisions.

Advantages of Cost Accounting: 1. Fixation of responsibility: Whenever a cost center is established, it implies establishing a kind of relationship between superior and subordinates. Thus, responsibilities are fixed on every individual who is concerned with incurrence of cost. 2.Measures economic performance: By applying cost control techniques such as budgetary control and standard costing it helps in knowing the performance of business. 3. Fixation of price: By providing cost data it helps management to fix the selling price in advance. Hence, quotations can be supplied to prospective customers to secure orders. 4. Aids in decision-making: It helps management in making suitable decisions such as make or buy, replace manual labour by machines, shut down or continue operations based on cost reports. 5. Helps in the preparation of interim final accounts: By the process of continuous stock taking it enables to know the value of closing stock of materials at any time. This facilitates preparation of final accounts wherever desired. 6. Helps in minimizing wastages and losses: Cost accounting system enables to locate the losses relating to materials, idle time and underutilization of plant and machinery. 7. Facilitates comparison: It facilitates cost comparison in respect of jobs, process, departments and also between two periods. This reveals the efficiency or otherwise of each job, process or department. 8. Assists in increasing profitability: Costing reports provide information about profitable or unprofitable areas of operation. The management can discontinue that product line or those departments which are responsible for incurring losses and only profitable line of activities alone are retained. 9. Reconciliation with financial accounts: A well maintained cost accounting system facilitates reconciliation with financial accounts to check the arithmetical accuracy of both the systems. 4 10. It guides future production policy: Cost data help management in determining future production policy. Any expansion or contraction of production for the future is based on past 1.

Based on the research, the following conclusions and suggestions were made:
1. Today, in our economy, it is considered an important task to increase the competitiveness of products by reducing expenses and costs. Therefore, it is very important to study the science of cost accounting in the block of economic sciences, to reveal its purpose, tasks and object.
2. Based on the research of the definitions given to the concepts of costs, production costs and cost, we can conclude that costs are a broader concept than production costs. The cost of finished products arises as a result of the reflection of production costs in the cost of finished products (work and services). So, we can say that the part of the production costs that is included in the cost of the product should be

considered as the cost of the finished product. These recommendations serve to improve the theoretical foundations of cost accounting.

3. The definition of the cost accounting was given. The main issues of cost accounting and its scope of activity have been clarified. It was justified to introduce the concept of costing instead of the term calculation. The implementation of this development is important for the correct organization of cost accounting in enterprises.

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NOMOLIYAVIY AKTIVLAR HISOBI VA NAZORATINI TAKOMILLASHTIRISH (BYUDJET TASHKILOTLARIDA)

Ramazonov Akmal Samadovich,
TDAU, "Buxgalteriya hisobi, tahlil va audit" kafedrasi dotsenti,
Agzamov Avazxon Talgatovich
TDIU, "Soliqlar va soliqqa tortish" kafedrasi dotsenti

Milliy iqtisodiyotda amalga oshirilayotgan keng ko'lamli islohotlar sharoitida byudjet tashkilotlari uchun byudjetdan tashqari byudjetdan tashqari manbalar hisobiga qo'shimcha daromad olish imkoniyati muhim ahamiyat kasb etadi. Byudjet tashkilotlarining faqat davlatga qarab qolishining oldini olish va nufuzini oshirish, ularning moliyaviy barqarorligini ta'minlash maqsadida bosqichma-bosqich moliyaviy mustaqillik berilmoqda. Bu jarayonda mablag'lar byudjet tashkilotlarining byudjetdan tashqari shaxsiy hisobvaraqlariga to'liq kelib tushishi va ulardan foydalanishda ichki nazoratni sifatli tashkil etish byudjet tashkilotlari xodimlarining manfaatdorligini oshirish va ushbu manbalar hisobiga olingan nomoliyaviy va boshqa aktivlaridan samarali foydalanishni ta'minlaydi hamda tadbirkorlikni yanada rivojlantirish imkonlarini kengaytiradi. Nomoliyaviy aktivlar byudjet tashkilotlarining xo'jalik faoliyati jarayonida muhim rol o'ynaganligi