ЎЗБЕКИСТОН РЕСПУБЛИКАСИ ФАНЛАР АКАДЕМИЯСИ МИНТАҚАВИЙ БЎЛИМИ ХОРАЗМ МАЪМУН АКАДЕМИЯСИ

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STANDARD COSTING IN MANAGEMENT ACCOUNTING

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Annotatsiya: *Buxgalteriya hisobi tarixida chuqur ildizlarga ega bo'lgan standart xarajat usuli zamonaviy ishlab chiqarish kompaniyalarida asosiy rol o'ynashda davom etmoqda. Maqolada ushbu usulning asoslari, uning turli sohalarda qo'llanilishi, afzalliklari va unga asoslangan narxlarni belgilash usullari muhokama qilinadi. O'zbekiston ishlab chiqarish korxonalari uchun standart tannarxning ahamiyatiga alohida e'tibor qaratilib, uning raqobatbardoshlik va barqaror o'sish sur'atlarini ta'minlashdagi o'rni ta'kidlanadi.*

Kalit so'zlar: *Raqobat, asos, nazorat, tannarx, tannarx, xarajatlar, boshqaruv, narx, mahsulot, standart.*

Аннотация. *В статье рассматриваются основы этого метода, его применение в различных отраслях промышленности, преимущества и методы ценообразования на его основе. Особое внимание уделяется важности нормативной калькуляции для узбекских производственных компаний, подчеркивая ее роль в обеспечении конкурентоспособности и устойчивого роста.*

Ключевые слова: *фактический основа, контроль, стоимость, калькуляция, затраты, управление, цена, продукт, стандарт.*

Abstract: *Standard costing, a technique with deep roots in the history of accounting, continues to play a key role in modern manufacturing companies. The article discusses the basics of this method, its application in various industries, the advantages and methods of setting prices based on it. Particular attention is paid to the importance of standard costing for Uzbek manufacturing companies, emphasizing its role in ensuring competitiveness and sustainable growth.*

Keywords: *actual, basis, control, cost, costing, costs, management, price, product, standard*

Introduction

In today's world, management accounting is constantly adapting to rapidly changing business conditions. Every year there are new methods, tools and technologies designed to optimize and control costs. However, despite innovative approaches, standard costing remains the foundation for many companies.

Standard boning is a technique that has stood the test of time, from the Industrial Revolution to modern manufacturing plants. This method not only helps to control costs, but also serves as an important tool for forecasting, planning, and strategic management.

In Uzbekistan, a country with a rich industrial history, standard costing plays a key role in management accounting accounting. Many Uzbek companies actively use this method to remain competitive in the market, optimize their operations and improve product quality.

In this article, we will look at the basics of standard costing, its advantages and disadvantages, as well as suggest ways to further develop and integrate it with modern accounting methods.

Historical Context

Standard costing, as an accounting methodology, originated during the industrial revolution, when manufacturing enterprises faced the need to control and optimize their costs in the conditions of mass production. It was a time when traditional accounting methods could no longer meet the growing needs of businesses, and a new approach was needed that could ensure accuracy, transparency, and efficiency in cost accounting.

At the beginning of the 20th century, standard costing was recognized as one of the most effective accounting methods for large manufacturing companies. This method allowed enterprises to set "standards" or expected costs for different production processes and then compare them to actual costs, identifying deviations and providing management with valuable information for decision-making.

Over the decades, standard costing has adapted and evolved, integrating with other accounting methods and reflecting changes in production processes and technologies. Despite criticism and the emergence of alternative methods, it has remained a staple tool for many companies around the world.

In Uzbekistan, standard costing gained popularity in the middle of the 20th century, when many manufacturing enterprises began to introduce modern accounting methods. Since then, it has become an integral part of the country's accounting system, ensuring the stability and competitiveness of Uzbek production in the international market.

Application of Standard Bone Care

Standard costing is used in a wide range of industries and fields of activity. Its versatility and flexibility make it one of the most preferred accounting methods for companies of various sizes.

In manufacturing plants, standard costing allows you to accurately determine the cost per unit of production. This is especially true for mass production, where the slightest deviation in costs can lead to significant financial losses. In addition, the methodology provides the ability to compare actual and standard costs, identifying inefficiencies and areas for optimization.

In the service industry, standard costing can be used to estimate the cost of providing a specific service. This allows companies to set competitive prices and control their profitability. For example, in the hotel or restaurant industry, you can set standard costs for serving a single customer or preparing a meal.

Trading companies can use standard costing to account for the costs of logistics, storage and sale of goods. This helps determine the optimal pricing policy and inventory management strategy.

In IT and technology, standard costing can be used to estimate the costs of software development, server maintenance, or cloud services. This helps companies plan their budget more accurately and control the profitability of projects.

In Uzbekistan, standard costing is actively used in various industries, from heavy industry to agribusiness. Many Uzbek companies see this accounting method as the key to sustainable growth and competitiveness in the global market.

Advantages of Standard Bone Care

Standard costing, despite its historical significance, is still one of the most valuable accounting tools for companies of various sizes. Here are a few key benefits of this technique:

1. Accuracy in Cost Accounting

Standard costing provides companies with the ability to accurately determine the cost of each unit of product or service. It helps businesses take control of their finances and set competitive prices.

2. Identify inefficient processes

By comparing standard and actual costs, companies can identify areas where excessive costs or inefficient use of resources are possible. This allows businesses to quickly adapt and optimize their operations.

3. Forecasting and planning

Standard costing serves as an important tool for predicting future costs and revenues. This allows companies to plan their budget, investments, and growth strategies more accurately.

4. Strategic Management Support

With the help of standard costing, the company's management can make informed decisions about pricing, product range, supplier selection and other strategic aspects of the business.

5. Improve communication within the organization

Setting standard costs and expectations helps improve communication between different parts of the company. All departments have a clear idea of what is expected of them and what results need to be achieved.

6. Strengthening control over business processes

Standard costing provides management with a powerful tool for monitoring and controlling the implementation of the budget, production indicators, and other key metrics.

Pricing based on standard costing

One of the key aspects of running a company successfully is setting the right prices for goods or services. Standard costing plays an important role in this process, providing a reliable mechanism for determining the value and, accordingly, the recommended selling price.

Standard costing provides a clear picture of the cost of producing a unit of a product or providing a service. This serves as the basis for setting the price, allowing companies to ensure the desired profitability and competitiveness in the market.

With the help of standard costing, companies can make sure that all types of costs (direct, indirect, variable, fixed) are taken into account when determining the cost of a product or service. This helps to avoid situations where products are sold at a price below cost.

Standard costing allows you to quickly adapt to changes in the market, such as fluctuations in the price of raw materials or changes in demand. If actual costs begin to differ from the standard ones, this can serve as a signal for a revision of the pricing policy.

When companies set prices based on standard costing, it provides greater transparency to consumers. Customers can be sure that the price of a product or service reflects its real value, and is not inflated due to unnecessary markups or other factors.

Setting the right price can be a key factor in entering new markets, launching new products, or changing your business model. Standard costing provides management with the data and tools needed to make these decisions, taking into account all financial aspects.

Furthermore, standard costing aids in the internal decision-making process. By understanding the standard costs, management can analyze the variances between actual and standard costs. These variances can provide insights into areas of inefficiency, waste, or other operational issues that need attention. This can lead to process improvements, cost-saving measures, or even changes in supplier relationships.

For instance, if a company consistently observes that the actual cost of a raw material is higher than the standard cost, it might be an indication to renegotiate contracts with suppliers or to find alternative sources. Similarly, if labor costs are consistently higher than the standard, it may point to issues with productivity, training, or staffing.

Moreover, standard costing helps in budgeting and forecasting. Since it provides a benchmark, companies can predict future costs and revenues with greater accuracy. This makes financial planning more reliable and reduces the risk of unforeseen financial challenges.

Another advantage of standard costing is that it simplifies inventory valuation. Instead of valuing inventory at actual costs, which can fluctuate, companies can use standard costs. This brings consistency to financial statements and makes them easier to understand for stakeholders.

From a competitive standpoint, understanding standard costs can also guide businesses in strategic decision-making. If a company can produce goods at a lower standard cost than competitors, it may choose to pass those savings onto consumers through lower prices, thereby gaining a competitive edge. Alternatively, it might maintain its prices and enjoy higher profit margins.

In conclusion, standard costing is not just a method for determining the cost of products or services, but it's an integral tool for strategic decision-making, operational efficiency, and financial transparency. By integrating standard costing into their operations, companies can better position themselves for growth, profitability, and long-term success in the market.

In an ever-evolving business landscape, the ability to adapt and respond to change is crucial. Standard costing acts as an anchor, providing a consistent framework amidst the shifting tides of market dynamics. By maintaining a clear understanding of production and operational costs, businesses can more confidently navigate disruptions, whether they stem from global economic shifts, technological advancements, or evolving consumer preferences.

Additionally, standard costing offers an avenue for continuous improvement. Regularly comparing actual costs to standard costs can identify patterns or trends that might not be evident with other costing methods. For instance, if a certain production process consistently results in higher than expected costs, it could indicate a need for technological upgrades or process reengineering. This proactive approach not only helps in cost management but also in enhancing product quality and customer satisfaction.

Moreover, in today's era of corporate social responsibility, businesses are increasingly held accountable for their practices, not just by shareholders, but by consumers, regulators, and the broader community.

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Setting the right price can be a key factor in entering new markets, launching new products, or changing your business model. Standard costing provides management with the data and tools needed to make these decisions, taking into account all financial aspects.

The broad objectives of standard costing are summarized in the following points:

1) Promoting and Measuring Efficiency: Standard Costing, besides enhancing the competence and performance, also acts as a tool to measure them. If the actual cost happens to be less than the standard cost, it indicates efficiency and competency; on the other hand, if the actual cost happens to be more than the standard cost, it is indicative of inefficiency and competency.

2) Controlling and Reducing Casts: While computing the Standard Cost, appropriate provisions are made with regard to normal wastage, normal breakdown, normal idle capacity, normal mistakes, etc. This exercise ensures proper monitoring as well as reduction in the cost.

3) Simplifying Costing Procedure: The exercise of Standard Costing is invariably specific to a product/ process / job. For every product, or process, or job a separate exercise of standard costing is required to be undertaken. This is generally done by the professionals (cost and management accountants) after having n thorough discussion with the management and the technical specialists, which ensures smoothening of the entire process.

4) Valuing Inventories: Undertaking the valuation exercise in respect of stock and issue of material on the basis of standard costs results in substantial savings of time and energy in the maintenance of stores ledger. Computation of stocks on the basis of standard cost is done by multiplication of the quantity of stock in hand with the standard cost

5) Fixing Selling Price: Selling price of a product may be fixed either on the basis of actual cost or on the basis of standard cost. It has been experienced that due to various reasons, there are lot of fluctuations in actual cost and as such the selling price cannot be fixed on the basis of actual cost, because price of a product needs to be generally stable and not volatile. Thus, the preferred basis of fixing the price of a product is standard cost, to which a suitable margin is added

Conclusion

Being one of the oldest methods of accounting for management accounting, standard costing still retains its importance and relevance in the modern business world. It provides companies with reliable and proven tools for cost control, forecasting, planning, and pricing.

At a time when many organizations are looking to innovate and adopt new technologies, the importance of basic and fundamental techniques such as standard costing cannot be underestimated. It serves as a bridge between traditional and new approaches, providing stability and predictability in a changing business landscape.

Uzbek manufacturing companies, in particular, can benefit immensely from the application and further development of standard costing. This can help them strengthen their position in the market, increase their competitiveness, and ensure sustainable growth in the future.

In conclusion, standard costing remains a valuable asset for any company looking to streamline its operations and achieve financial sustainability. Implementing, adapting, and continuously improving this method can serve as the key to a successful and thriving business.

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TADBIRKORLIK SUB'EKTLARIDA AHOLI BANDLIGINI TA'MINLASHNI MUAMMOLARI VA YECHIMLARI

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Annotatsiya. *Maqolada Tadbirkorlik sub'ektlarida aholining ish bilan bandligini oshirishning dolzarbligi hamda ushbu muammo bo'yicha iqtisodchi olimlar tadqiqot ishlari tahlil qilingan. Ijtimoiy yo'naltirilgan bozor iqtisodiyotini raqamlashtirish sharoitida davlatning eng asosiy vazifalari bo'lib, ijtimoiy-iqtisodiy muammolarni yechimini topish, mavjud davlat dasturlari ijrosini ta'minlash, kambag'allikni kamaytirish va aholi turmish darajasini yaxshilash hisoblanadi. Bundan tashqari, mehnat resurslarini ish bilan ta'minlashda xizmat sohasi turlarini kengaytirish bo'yicha taklif va tavsiyalar keltirilgan.*

Kalit so'zlar: *Aholini ish bilan bandligi, mehnat bozori, ijtimoiy-iqtisodiy mexanizmlar, mehnat resurslari, kambag'allikni qisqartirish, bozor iqtisodiyoti, aholini turmush darajasi.*

Аннотация. *В статье анализируется актуальность повышения занятости населения в субъектах предпринимательства и исследования экономистов по данной проблеме в условиях цифровизации социально-ориентированной рыночной экономики. Основными задачами государства являются поиск решений социально-экономических проблем, обеспечение реализации существующих государственных программ, сокращение бедности и повышение уровня жизни населения. Кроме того, представлены предложения и рекомендации по расширению видов услуг по трудоустройству.*

Ключевые слова: *Занятость населения, рынок труда, социально-экономические механизмы, трудовые ресурсы, сокращение бедности, рыночная экономика, уровень жизни населения.*

Abstract. *The article analyzes the relevance of increasing employment in business entities and research by economists on this issue. In the context of digitalization of a socially oriented market economy, the main tasks of the state are to find solutions to socio-economic problems, ensure the implementation of existing government programs, reduce poverty and improve the standard of living of the population. In addition, proposals and recommendations for expanding the types of services for employment of labor resources are presented.*