



## Ways to Improve the Organizational-Methodical Provision of Planning Costs in Pond Fisheries

Dosmuratova Shakhista Kenashovna

Doctoral student of Karakalpakstan Institute of Agriculture and Agrotechnologies

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**Abstract:** In the article the organizational and methodological support of planning expenses in pond fishing is described. The normative and legal basis of the development of the fishing industry is covered. Cost planning issues studied theoretically. Improvement of the organizational and methodological support of planning expenses in pond fishing conclusions were formed, proposals and recommendations were developed.

**Keywords:** fisheries, pond fisheries, cost planning, product cost planning, fisheries.

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### Introduction

To date, a number of normative legal documents on the development of the fishing industry have been adopted. Resolution No. PQ-2939 of the President of the Republic of Uzbekistan of May 1, 2017 "On measures to improve the management system of the fishing network" [1], PQ-3657 of April 6, 2018 "On additional measures for the rapid development of the fishing network" No. [2], Resolutions PQ-4005 No. [3] dated November 6, 2018 "On additional measures for the further development of the fishing industry" and "On measures for comprehensive development of the fishing industry" of the Cabinet of Ministers of the Republic of Uzbekistan dated September 13, 2017. Among them are decisions No. 719 [4], No. 606 [5] dated July 31, 2018 "On measures to further improve scientific activity in the field of fishing". Today, it is important to implement the tasks specified in these normative legal documents.

Improvement of cost and product cost planning in fisheries should be based on the calculation of the amount of costs necessary for the production and sale of a certain volume, assortment, and quality of products consumed by the market under optimal organizational, technological, economic, and environmental conditions.

The main areas of improvement of production cost planning in fisheries should be:

- determination of the maximum allowable costs, taking into account the real level of market prices, the existence of competition and sales markets;
- determination of the standard cost of the billable product, taking into account all cost savings that can be realistically achieved under the current conditions of production, as well as taking into account the full and rational use of production capacities, fixed assets and labor resources;
- determination of unprofitable product production, taking into account the relative growth of semi-fixed costs, downtime of equipment and labor, other losses and other inefficient costs;
- connecting production volumes and product costs with plans to increase efficiency due to the acquisition of new, high-performance equipment, re-equipment with new techniques, modernization of production;

- to improve the efficiency of the internal control system over the implementation of the planned indicators of the production cost.

Determining a strategy for improving the planning of production costs of fisheries should be based on a technical and economic analysis of financial activities. The main goals of this analysis are to study reserves for further development and improvement of production, elimination of losses and inefficient costs. Based on this, measures to increase production efficiency and reduce production costs should be developed, and their cost and effectiveness should be calculated.

Feasibility analysis of the production and economic activities of fisheries showed a disproportionately high level of semi-fixed costs associated with the cost of a product unit, which should be taken into account when developing measures to improve product cost planning.

In addition, free prices and their growth for material resources require constant monitoring. When calculating consumption standards, it is necessary to take into account price changes (dynamics) as soon as possible.

When planning production costs and product costs in fisheries, the following basic planning documents should be prepared:

- estimate of start-up costs;
- cost estimate for preparation and development of new types of products and new technologies;
- estimate of transport and purchase costs;
- an estimate of special equipment production costs;
- special cost estimate;
- estimate of auxiliary production costs:
- estimate of additional costs for the main production workshops;
- estimate of general business expenses;
- estimate of other production costs;
- estimate of commercial expenses.

They prepare estimates for relevant departments and services (supply department, production department, sales department, finance and accounting department, labor resources management department, etc.).

Estimates are submitted to the economic planning department, based on which general production cost estimates, general economic cost estimates, and other estimates and calculations are made.

To more fully determine the possibilities of reducing product costs and increasing profits, as well as a deeper and comprehensive analysis of actual costs and the reasons for their deviation from the estimated level, and combining factorial and approximate (calculation) methods of planned calculations in the fishery, taking into account the specific characteristics of economic activity is appropriate.

To create a complete system of product cost planning, the results of planned calculations should be presented in the following mandatory indicators:

- absolute value defined as the sum of production costs for the planned period;
- product unit cost;
- expenses for 1 soum of commercial products.

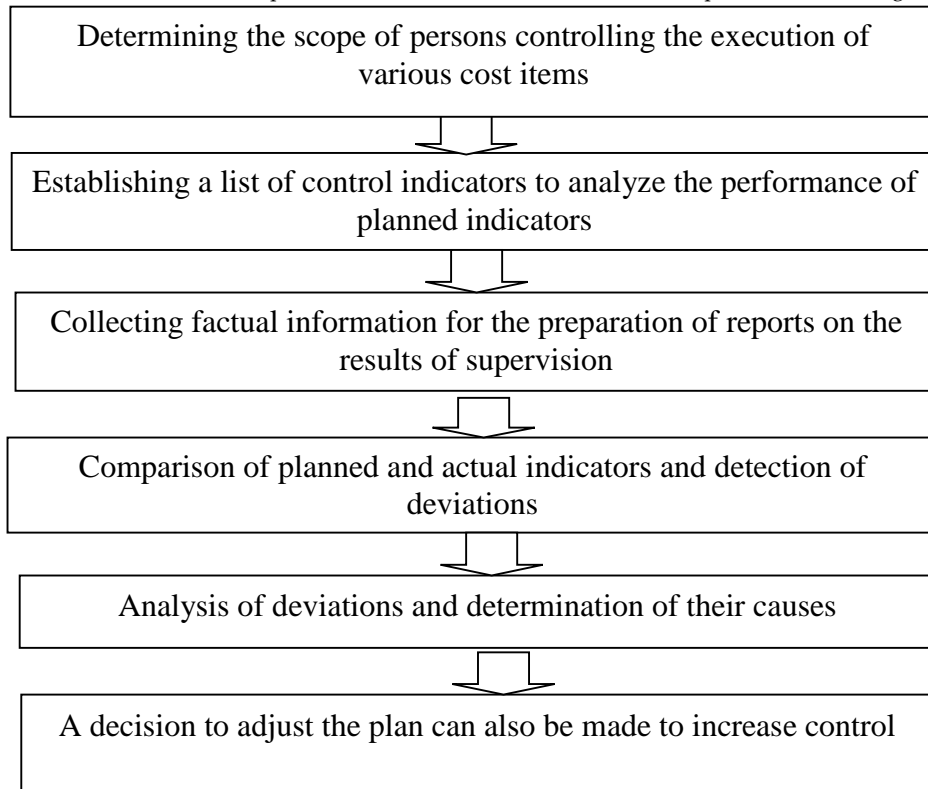
The product cost planning system in fisheries should include an analysis of the dynamics of changes in the cost of produced products.

The effectiveness and improvement of the product cost planning system is determined to a large extent by the presence of effective internal control over the implementation of the indicators of the planned production cost of the enterprise, their verification to identify deviations and their comparison with the actual level.

A planning system will be ineffective without clearly implemented controls and defined responsibilities for meeting the indicators of the planned production cost. Everything that is planned must be accounted for and controlled, otherwise planning will be meaningless. Therefore, control and accountability in fisheries should be strictly regulated.

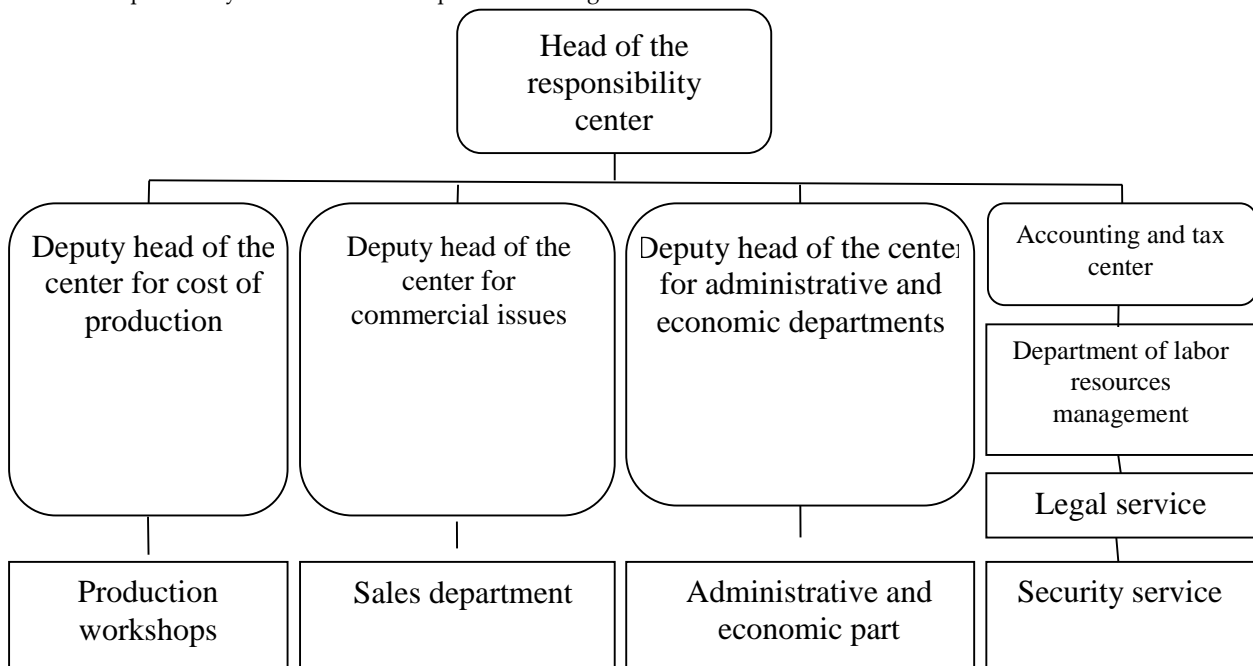
It is proposed to control the implementation of the planned indicators of

production costs in fisheries in the exact sequence shown in Figure 1.



**Figure 1. Algorithm for monitoring the implementation of planned indicators of production costs in fisheries**

Based on the specificity and organizational structure of fisheries activities, it is proposed to define and distribute financial responsibility centers in the form presented in Figure 2.



**Figure 2. Structure of fisheries with separation of responsibility centers**

Indicators of the planned product cost in fisheries should be the basis for organizing accounting and control. It is recommended to divide the monitored indicators into the following groups (Figure 3).

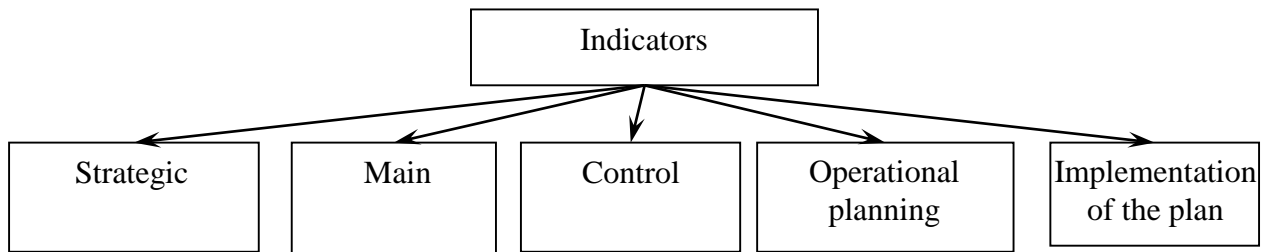


Figure 3. Grouping of controlled indicators of production costs in fisheries

It is proposed to create the following tools as direct tools for monitoring the implementation of the planned indicators of the items for calculating the cost of the main products of fisheries and determining the level of the achieved planned indicators (Fig. 4).

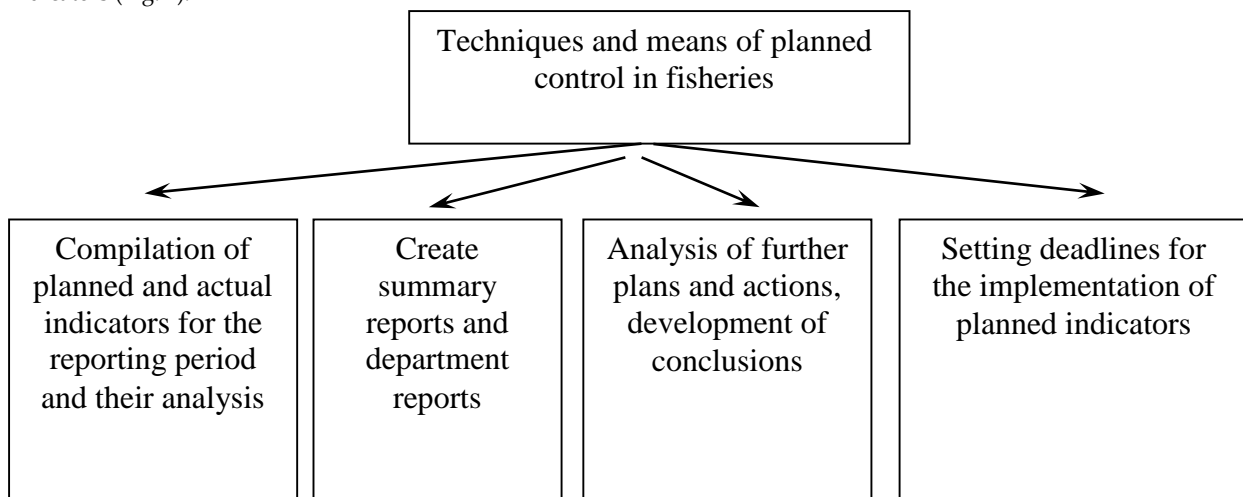


Figure 4. Techniques and means of planned control in fisheries

The head of fisheries should analyze the reasons for the discrepancy between the actual indicators of expenditure objects and the planned indicators and develop recommendations to eliminate negative trends.

The head of the fisheries should understand that monitoring the implementation of the planned cost indicators is part of the monitoring of the financial condition, financial stability and competitiveness of the farm.

After the end of the reporting period, the control structure established at the farm must prepare a summary report for the previous reporting period on the implementation of the planned indicators of the production cost in accordance with the rules for the preparation and compilation of reporting indicators.

The analysis of the implementation of the planned cost of sales indicators using the method of analysis of deviations from the specified parameters - the plan-fact-analysis of the farm "Izmuratov Tatlimurat" for 2023 is presented in the table.

The analysis of the implementation of the report on the financial results of the farm "Izmuratov Tatlimurat" for the first quarter of 2023 showed the following results. During the reporting period, the net profit of the farm increased to 8,508 soums (102,780 - 94,272) - by 11.4% compared to the planned level.

Table

Report on the financial results of the farm "Izmuratov Tatlimurat" for 2023 (soums)

Indicators	Plan	In fact	Deviation	
			absolute (soum)	relative (%)
Revenue from sales	1 692 670	1 727 230	+34 560	+2.04
Cost of sales (variable costs)	1 132 195	1 153 585	+21 390	+1.8
Marginal Revenue (Gross Margin)	560 475	573 645	+13 160	+2.75
Fixed costs,	438 625	438 625	0.0	0.0
	203 625	203 625	0.0	0.0
	175,000	175,000	0.0	0.0
	60,000	60,000	0.0	0.0
including.	121,850	135,020	+13 170	10.8

- administrative costs	27 578	32 240	+4 662	16.9
- commercial expenses	94 272	102,780	+8 508	11.4

The main factor of this change was the increase of sales revenue by 34,560 soums (1,727,230-1,692,670) (by 2.04%). At the same time, there was an increase in production costs (variable costs) by 21,390 soums (1,153,585-1,132,195) (by 1.8%), which also affected the deviation of the final financial result indicators from the planned values. Accordingly, there was an increase in tax payments, which is associated with an increase in taxable profit. In general, the company's marginal revenue (gross margin) increased by 2.75 percent for the reporting budget period - 2023.

In 2023, the actual indicator of variable costs has increased, so it is necessary to further analyze the reasons for this change in the costs of the cost element of the calculations for each assortment of the previously analyzed product. In the statement of financial results, the cost of sales (variable costs) increased by 1.8% compared to the planned value.

Next, it is necessary to analyze the reasonableness of increasing each cost item that makes up the cost of a particular product. In the conditions of inflationary market processes that affect the prices of purchasing materials, the increase in prices can be explained by a sharp increase in the cost of raw materials. A detailed analysis of each cost item in each place of these costs for each item allows us to determine the reasons for the increase in costs.

Despite the overspending of variable costs, the financial result increased compared to the planned figure. The main factor for increasing the profit of the farm should be the growth of the gross sales revenue (sales volume), as well as the increase in the number of products sold. Therefore, the price policy established by the company can be described as effective. Despite the increase in selling prices, the number of sales did not decrease.

Thus, after analyzing the existing planning system of "Izmuratov Tatlimurat" farm obtained during the short reporting period, we can conclude that the farm has reserves for creating a positive development trend. The products produced by this fishery farm are in demand but not profitable. The farm should continue to work from the position of reducing production costs and attracting customers, offering them high-quality products and a wide assortment.

In conclusion, the management of the farm "Izmuratov Tatlimurat" should develop the following main directions for the next planning period:

- modernization of the main funds, in particular the pool fund;
- providing nutritious feed for fish production;
- expansion of the scale of production based on the increase of fish species.

#### List of used literature

1. Decision PQ-2939 of the President of the Republic of Uzbekistan dated May 1, 2017 "On measures to improve the management system of the fishing network". <https://lex.uz/docs/3188263>
2. Decision PQ-3657 of the President of the Republic of Uzbekistan dated April 6, 2018 "On additional measures for the rapid development of the fishing industry". <https://lex.uz/docs/3642735?otherlang=1>
3. Decision PQ-4005 of the President of the Republic of Uzbekistan dated November 6, 2018 "On additional measures to further develop the fishing industry". <https://lex.uz/docs/4046069>
4. Resolution No. 719 of the Cabinet of Ministers of the Republic of Uzbekistan dated September 13, 2017 "On measures for comprehensive development of the fishing industry". <https://lex.uz/docs/3343140>
5. Decision No. 606 of the Cabinet of Ministers of the Republic of Uzbekistan dated July 31, 2018 "On measures to further improve scientific activity in the field of fisheries". <https://lex.uz/docs/3844512>.
6. Business plan and accounting data for 2023 farm "Izmuratov Tatlimurat", Chimboy district, Republic of Karakalpakstan.