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CLASSIFICATION AND ORGANIZATIONAL AND METHODOLOGICAL INCREASE IN MANAGEMENT COSTS OF LIVESTOCK

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Abstract: The article describes the features of cost classification in management accounting of livestock. The approaches of scientists-economists to the classification of costs are studied and conclusions are drawn. The article highlights organizational and methodological issues of managerial accounting in animal husbandry. The approaches of scientific economists to the organizational aspects of managerial accounting processes in animal husbandry are investigated. A communication model for managing management accounting and control data between responsibility centers is recommended. An integrated model of management accounting, planning, control and analysis of costs, production volume and results of their production in animal husbandry is proposed.

Keywords: livestock, management accounting, biological assets, costs, cost, production, control, analysis.

Introduction

Within the conditions of advertise relations, categorization of costs, the right organization of taken a prize and an exact calculation of value are critical. Too in bookkeeping, the issues of redress allotment of costs to accounting objects, taken a toll lessening and taken a toll cost reduction are relevant. In this respect, the President of the Republic of Uzbekistan Sh. Mirziyoyev marked a proclaim concurring to which Atambayev in his report said that "... it is fundamental to illuminate the issue of lessening costs and unequivocally expanding the level of localization and profitability, as well as the competitiveness of products" [1]. The correct categorization of agricultural enterprises operating in the agricultural sector, in particular livestock farms, is important in ensuring the fulfillment of this assignment, for exact cost accounting, and correct formation of production costs.

Today, the study of organizational and methodological aspects of management accounting in farms specializing in dairy farming is also a topical issue.

About approval of the Strategy of agricultural development of the Republic of Uzbekistan for 2020-2030 from October 23, 2019 of the President of the Republic of Uzbekistan Decree PF-5853 also focused on increasing the volume of livestock production and set the task of "conducting research aimed at increasing productivity in livestock, sustainable intensification of production of fish and poultry, as well as milk" [2]. It is important to fulfill these tasks, in particular, to properly organize the accounting of costs in animal husbandry, reduce costs, strengthen the fodder base and

increase livestock productivity.

Materials and methods

In the current conditions, the expenditure and output of products management account should be formulated in compliance with the organizational and production-technological characteristics of each network, in particular the characteristics of the management of biotransformation processes of biological assets in livestock on the level of specialization of agricultural enterprises and the strategy for the development of the livestock sector. Bunda says that the cost and output of products in livestock should ensure the simplicity of the account and the usefulness (relevancy)of information in making economic decisions for the computational calculations of organizational, methodological and technical aspects of the management account, as well as in the management system of production efficiency. Professor B. gave the following approach to the classification of costs in the Departments of the enterprise by the items of calculation and the place of origin from economists of our country.A.Hasanov : "groups of costs by the items of calculation: -raw materials, materials, semi-finished products; fuel and energy for technological purposes; basic and additional labor costs, deductions; losses from brags; costs of production in general". And also quot; by the place of origin of costs: production zvenoes; production brigades; production divisions; workshop" [3]. R.O Kholbekov, an expert in the field, expressed the following views on the grouping of scientific costs: “According to the economic nature, costs are grouped by economic elements and calculation items. Expenditures included and not included in the cost of economic elements which also grouped separately ”[4].

Economist A.A Abduganiev focused on the grouping of cost and responsibility centers and the sequence of their connection with the cost elements and groups of calculation items: «cost center; responsibility center; economic elements; calculation items ”grouped [5]. Foreign economist and scientist R.A.Alborov believes that:" the effective use of accounting information in the management of livestock depends on the systematization of accounting processes, the algorithm of data processing, account registers, methods of summarizing data, the periodicity of their receipt, the form of reports for use in decision-making " [6;7].

Economist scientist G.R.Konsevoy In his scientific work, expressed the following points: "the costs and output of dairy livestock should take into account all the elements of the accounting system in the organization and conduct of management accounting, the peculiarities of livestock affecting its further development, as well as control, analysis and other functions of management of livestock [9]:

- non-compliance of the production period with the working period. Therefore, there is a need to apply the methods of process, periodic (by year) production accounting, aggregate accounting and control of production in animal husbandry on the management model "cost - product volume - profit";
- The use of biological assets (dairy herds, breeding and rearing animals) leads to the use of biological means of labor and biological objects of labor (in the form of plant and animal feed). Therefore, it is necessary to properly account for and control these costs and the accuracy of their monetary valuation;
- the effect of natural disasters, pet diseases on the productivity of dairy cattle products on the production of Labor. The necessity arises for the organization of separate storage of pet products

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infected from here, appropriate consideration of the costs of combating animal diseases and pests, as well as the development of the agricultural livestock insurance system by forming insurance reserves on the account, as well as control over the use of these reserve funds in the event of insurance accidents;

- the livestock farm of the enterprise and other infrastructure of livestock production can be located in different population punks (that is, at a distance from each other-in villages, district centers). Therefore, the scientific organization of the organizational structure of the farm, the means of its production, the issues of separate placement of the labor force and the rationalization of its accumulation in one place, as well as the production, labor and remuneration for it are of great importance. All this requires the formation of centers of responsibility on the basis of livestock farms in agricultural enterprises, the organization of Accounting, Control and analysis of costs, output of products on them, as well as the organization of an accounting system of material and spiritual stimulation of the responsibilities of these centers;
- economic characteristics in dairy farming and the labor characteristics of the working community stipulate the need to normalize, take into account and control the costs of medical agents, biological and chemical stimulants for the growth of livestock productivity, as well as the costs of labor protection and the development of social infrastructure;
- the complex (eksexuality) description of production in dairy cattle requires the rational use of the most optimal of the methods of indirect production of costs and carrying them to the appropriate objects of calculation, as well as the use of various methods of calculating the cost of products (milk, offspring, added weight of livestock).

Production costs form the cost of the product at the end of the reporting period. Therefore, the cost of goods (works, services) is considered as a monetary expression of the cost of labor, tools and objects, as well as financial costs for their production. The cost of agricultural products produced from this definition is directly related to the production process of this product, ie without them the costs of production of this product, work (depreciation, material costs, wages, etc.), as well as the cost of labor and labor. some financial costs (insurance premiums, social deductions) calculated from the terms of reproduction include all costs.

According to S.M Kontsevaya, an expert in the field: “The main criteria for including costs in the cost of production are as follows [8]:

a) costs should be directly related to the production of this type of product;
b) costs must be due to the conditions of the full technological process of production of this type of product, as well as the means of production (depreciation, insurance premiums, etc.), labor (social contributions);
c) the costs must be documented (approved on the basis of documents)".

The appropriate organization of the management account in livestock should be based on the classification of production costs on the basis of Science and the calculation of the cost of the products obtained.

Since the most important classification signs of the classification of the production resources used in livestock are their economic content, it is necessary to classify the costs of production as follows: the costs of consumption of means of Labor (basic means, depreciation of

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biological assets); the costs of consumption of Labor subjects (feed, protection of livestock, repair materials, etc.).

Economist scientists R A.Alborov and L.I. Xorujiy to categorize livestock costs of their works, approached as follows: that is in the classification of costs in livestock according to their economic content the production of individual products (basic, burning and additional products according to their specific types), as well as the ratio of production costs in the network as a whole to the cost of living and materialized labor, as well as labor productivity (determining the, it is necessary for the analysis of the cost of the products produced and for the adoption of management decisions by increasing control over the effectiveness of their use in the optimal (optimal) normalization (planning)of labor resources, labor remuneration fund, material, biological and financial resources" [6;12].

This sign of cost classification can be further defined for better use in practice. GR Kontsevoy, an expert in the field, in his scientific article said that "taking into account the sources of production resources, their material structure and the level of participation in the creation of new products, it is expedient to classify costs in dairy farming into the following groups: material costs; biological costs; labor costs; financial costs "[10].

Economists SM Kontsevaya and GR Kontsevoy in their research focused on the structure of material and biological costs, ie material costs in animal husbandry, fuel, livestock protection, depreciation of fixed assets, consumption of various materials (construction, repair) and other costs, including biological costs, feed, bedding, and depreciation of biological assets (productive livestock) [8, 10].

Wage costs are a monetary expression of the units of labor measured in the production of a product, i.e., in the form of accrued wages. Financial expenses in animal husbandry include contractor debts to contractors for work performed by them in the livestock sector of an agricultural enterprise, as well as insurance payments in the sector, social taxes and staffing costs.

Based on this grouping of costs, the cost of production of dairy products can be expressed by the following formula for these costs:

$$МТ_{ич} = \mathbf{МХХ + МРХ + БРХ + МХ}, \quad (1.1)$$

Where:

MHX - is labor costs;

MRX – is material resource costs;

BRX – is biological resource costs;

MX – is financial costs.

According to the economist GR Kontsevoy, "Understanding the nature and composition of these costs in animal husbandry is necessary to solve the following problems" [10]:

- labor costs, costs of material and biological labor subjects, scientific-based normalization of the formation of insurance reserves on biological labor subjects;
- work in livestock, pay for it, plan the costs of material and biological production reserves (budgeting), organize the initial and management account in the appropriate way;
- to determine the cost of consumption of biological assets (productive animals)by improving the methods of depreciation of the value of biological assets, proposals on management accounting;
- the use of scientifically based methods of assessing the costs of material and biological labor subjects included in the cost of livestock products;

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- to identify proposals on the reflection of material and biological costs of Labor subjects, the cost of products and the accounting of deviations from the sale of financial results in the management accounting books;

Economists R.A. development of methodological aspects of control over labor, material, biological and financial costs for the production of dairy products; Identification of generalization methods and reporting forms to provide information on material, biological, labor and financial costs to managers of agricultural enterprises for the development, adoption and implementation of operational, tactical and strategic management decisions.

Alborov and L.I Khoruji believe that it is expedient to divide the costs of the production process into the following groups: "In dairy farming, production costs are divided into basic (technological) and organizational-administrative (overhead) costs relative to the production (technological) process. In practice, other criteria for cost grouping can also be used: in relation to the volume of production (variable, conditionally variable, mixed and constant); In relation to planning (plan-normative, real, deviation from plan-norm), etc. "[6; 12]. Existing theoretical and empirical research methods in the research methodology were used in the study of scientific-methodological and theoretical issues related to the classification of management accounting costs in animal husbandry. In particular, theoretical research methods such as logical thinking and comparative comparison were used in the study of the topic. Empirical research methods such as scientific literature, documentation, observation, and description of its results were also used. These methods form the methodological basis of research on the topic of the article.

Discussion

The above signs of grouping costs in animal husbandry provide for the accounting process in accordance with the following printing houses, hypotheses and requirements in production management:

- provides control over the compliance of expenses with the economy regime and the expediency of the conducted business operations from the point of view of their economic content and legal basis;
- provides a selection of cost accounting objects, calculation objects and calculation units, as well as production accounting methods (technological and others) based on them and their use in optimal connection with the cost accounting system (full or variable costs);
- ensures the formation of their progressive nomenclature in the financial and managerial accounting by using the methodological methods and practices of the general system of accounting of the elements and items of expenditure;
- provides the application of its data in the management of economic processes on the basis of improving the efficiency of management accounting communication under the scheme" preliminary accounting - production accounting - management accounting - management system";
- to increase the productivity of livestock, reduce the cost of products, identify unused internal reserves to increase their profitability and ensure their mobilization into production.

In this case, work is carried out on the expenditure management account, such as collection, measurement, registration, reflection, processing, interpretation (interpretation), harmonization

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(integration), generalization, formalization and presentation of information about the output of products and the production of an agricultural enterprise in the management system (management apparatus, including first - level managers-brigades, farm managers) planning of economic processes (budgeting of production), control, analysis and decision-making. In order to ensure the appropriateness (comparability, comparability) of information in the control and analysis of the effectiveness of agricultural activities at the management level of an agricultural enterprise in the management accounting and planning (budgeting), it is necessary to use the same nomenclature list of cost items, the same method of production accounting and planning, and also the same system of accounting and planning of production.

In dairy farming, the general procedure for organizing analytical and synthetic accounting is expedient based on the following methodological aspects (Figure 1).

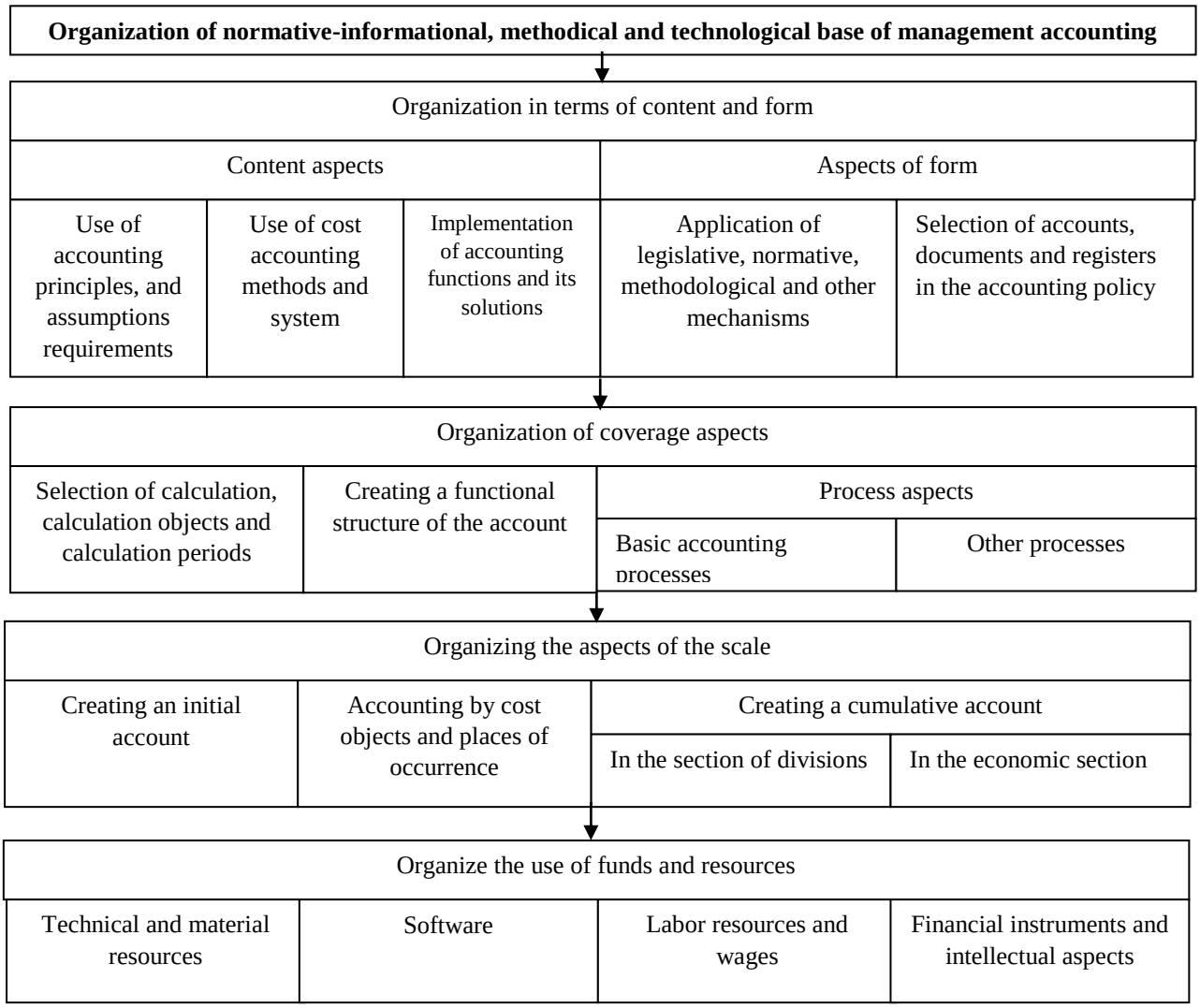

Figure 1. Organizational aspects of management accounting processes in animal husbandry [10]

In order to obtain the necessary information used in management decisions and to form production-management and financial statements, it is necessary to group the calculation of production costs in animal husbandry by the following elements and items (table).

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Table

Elements and items of calculation of production costs in animal husbandry [10;11]

№	Names of Cost	Elements of expenses in financial accounting	Expenditure items in the management account
1	2	3	4
1	Labor costs		
	1.1. Remuneration, including:	+	+
	a) payment for basic labor	-	+
	b) payment for additional labor	-	+
	c) payment for labor in kind	-	+
	d) other payments from the salary fund	-	+
2	Material costs	+	-
	2.1. Means of protection of livestock	-	+
	2.2. Petroleum products	-	+
	2.3. Fuel and electricity for technological purposes	-	+
	2.4. Depreciation of fixed assets	-	+
	2.5. Costs of repair and maintenance of tangible assets (fixed assets)	-	+
	2.6. Costs of ancillary production work and services	-	+
	2.7. Other material costs	-	+
3	Biological costs	+	-
	3.1. Feed including:	-	+
	a) purchased in previous years and produced at the enterprise	-	+
	b) purchased in the current year and produced at the enterprise	-	+
	3.2. Depreciation of biological assets	-	+
	3.3. Other biological costs	-	+
4	Financial costs and overheads, including:	+	-
	4.1. At the level of divisions		
	a) rent and lease payments for leased material and biological means of labor	-	+
	b) services and activities of other organizations	-	+
	c) general brigade (general farm) expenses	-	+
	1-4.1 The sum of costs for groups forms the variable cost of production by livestock departments	division, farm	division, farm
	4.2. Completely in the enterprise section		
	a) social segregation of production workers	-	+

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	b) insurance premiums and other financial expenses	-	+
	c) general production costs	-	+
	g) general operating expenses	-	+
	The sum of costs for groups 1-4.2 forms the total production cost of the product for the enterprise	In Livestock	In Livestock

Note. Social contributions to production workers are reflected in traditional accounting in the form of wage costs (group 1), financial costs and overheads (group 4.2) in the formation of responsibility centers and accounting for their activities.

Today, it is necessary for economic entities to organize an account integrated into the international standards of financial reporting. Therefore, in the case that economic accounting and reporting operate on the principles of self-control, self-management as the Centers of responsibility of structural structures in this farm, or in the case of the rules, principles and requirements of the so-called 41st edition of the" agriculture", it is necessary that the department in the economic account, instead of the standard (applicable) This register is simultaneously the production - management report of the analytical accounting register, control and analysis of costs and output of products, as well as the division (center of responsibility). This Register (report) should be adapted to the automation of the account and include three parts.

In the first part, the plan (normative) and the actual costs, as well as the plan (normative) of the actual costs in terms of items of expenditure, objects of production, periods of the year and korrespondentsiyen schyotlarından deviations are reflected. The second part of this register reflects the volume of work performed (in the main indicator of the amounts of animals in cultivation), the volume of products obtained from agricultural livestock (in quantity, in Centner), the types of livestock (dairy cattle, meat cattle). In addition, in this part of the register, each type of product (main, combustion, additive) is reflected in the price of the coin, the fair value and the domestic transfer price. The third part of this register reflects the effectiveness of the use of production (biological, labor, material) resources and the evaluation of the final results of the activities of these responsibility centers (structural divisions) [10]. The practical use of this register (production-management report)will significantly improve the assessment of the indicators of cost management accounting, their control, analysis and efficiency of the production of livestock products.

On the basis of the above registry data, operational (current) and tactical decisions at the level of the Centers of responsibility, as well as effective use of resources, reduce the cost of products and make similar strategic management decisions at the enterprise level are possible. In the first part of this Register (report), the determination of deviation (economics or overuse use) by comparing the actual and plan (normative) costs under each cost item of production of the product (work, Service) is considered one of the positive stylistic aspects. From these deviations, the place of operational deviations, the reasons for the responsible persons are determined, and decisions are made immediately (immediately) to eliminate the negative deviations from the plan (normative) amounts of the actual production costs.

In the second part of this Register (report), there is an opportunity to determine the indicators of the effectiveness of the use of production reserves (stock return, material return, labor productivity, etc.) in relation to various methods of assessing the gross output as a result of taking

into account the cost of goods output, fair value and transfer prices. This also allows us to compare the gross product, for example, in terms of the fair value and cost of production in the price, in this way the expected (potential) financial results are determined by the so-called "Agriculture" 41-th volume. In the comparison of gross profit transfer prices and cost of production is determined operational profit (loss). With the comparison of prices for transfer prices and cost of production of the gross product determined operational profit (loss) at the level of centers of responsibility, as well as at the enterprise level [10].

Results

In order to evaluate the value of dairy products, it is first necessary to determine the fair value of 1 quintal of this type of product (1 ts of milk, live weight gain of cattle, live weight of the offspring) in the region (district, region). It is recommended to use the following formula:

$$\textbf{ҲҚ}_{\textbf{ц}} = \textbf{СЎББ}_{\textbf{ц}} - \textbf{ССХ}_{\textbf{ц}} , \qquad (1.1)$$

Here:

$SOBB_{ts}$-average market price of 1 ts of milk for the reporting period on a specific direction of sales of dairy products, soums;

SSX_{ts} - the cost of selling 1 ts of milk at the enterprise, soums.

In the farm "Azizjon" Kibray district of Tashkent region [13] in 2019, the market (selling) price of 1 ts of milk is 320,000 soums, the cost of selling 1 ts of milk per 1 ts - 20,000 soums.

Here HQ_{ts} = 320,000 - 20,000 = 300,000 soums.

It is recommended to use the following formula to determine the actual weight gain (Sjm) of 1 ts live weight gain in dairy cattle, obtained in dairy farming:

$$\textbf{ТВҲҚ}_{\textbf{ц}} = \textbf{ТВЎБҚ}_{\textbf{ц}} - \textbf{ТВСХ}_{\textbf{ц}} , \qquad (1.2)$$

Here:

$TVO'BQ_{ts}$ - average market value of 1 ts live weight of this species (livestock group) on specific sales directions (channels, places), soums;

$TVSX_{ts}$ - sales costs of this type of livestock (this group) at the rate of 1 ts live weight, UZS.

At the Azizjon farm, the average market (selling) price of 1 ton of cattle is 4,200,000 soums, and the selling price per 1 ton of live weight is 200,000 soums. Here TVHQts = 4,200,000 - 200,000 = 4,000,000 soums.

In order to evaluate the product obtained in dairy cattle on the basis of internal transfer prices, it is recommended to determine the transfer price (Mtb) of 1 ts of product (milk, live weight gain of cattle, live weight gain of offspring) by the following formula:

$$\textbf{М}_{\textbf{тб}} = \textbf{ҲҚ}_{\textbf{ц}} \textbf{ х } (\textbf{Ў}_{\textbf{ичт}} \textbf{ : } \textbf{Т}_{\textbf{ичт}}) , \qquad (1.3)$$

Here:

HQS-this product (milk, cattle live weight, growth of the living weight of the offspring) cost of 1 ts factual, sum;

O'$_{\textbf{icht}}$-this product (milk, etc.) 1 ts variable production cost sum;

$\textbf{T}_{icht}$-this product (milk, etc.) 1 ts full production cost sum.

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"Azizjon" farmer farm 1 ts. true value of milk-300 000 soums, 1 ts. variable production cost of milk 260 000 soums, 1 ts full production cost of milk 330 000 soums. From here HQS = 300 000 x (260 000 : 330 000) = 236 364 sum.

In the evaluation of the product in dairy cattle, the results from these products and its production in the accounting books are drawn up the following accounting provodkas: debit 2810- "tayyor finished products" account, credit 2010- "main production" account - taking into account the factual value of the product (milk, offspring, living weight growth); debit 9110- "sold finished products coin" account, 2810-"Ombor finished products" accountkas - the coin.

Then, at the limit of the actual sale of products in livestock, its fair value is the cost of the product, the potential profit and losses are transformed from the usual types of activities to the actual financial results by reflecting in the accounting books: 9910-debit of the"final financial result", 9110 - credit of the "cost of finished products sold" to the amount

In livestock production, it is necessary to carry out operational analysis and control of costs in order to achieve product production efficiency, increase its profitability in market conditions, conduct production tasks and regulate the output of finished products at the limit of necessity. The account is considered a source of information for the implementation of the specified functions of management-that is, it must provide operational, reliable and timely (useful) information to the management of the enterprise and its specialists for the management of production [6,7,12]. Hence the need to introduce progressive forms and methods of management accounting, as well as to improve it in such a way that, firstly, significantly reduces the paperwork cycle and shortens the path, as well as eliminates the passive actions of accounting staff and duplication of accounting entries, secondly strengthens the control function of the account, its efficiency, reliability, effectiveness, transforms the account into a mechanism for operational analysis and management of production costs in each enterprise and its business accounting departments (responsibility centers) (Figure 2).

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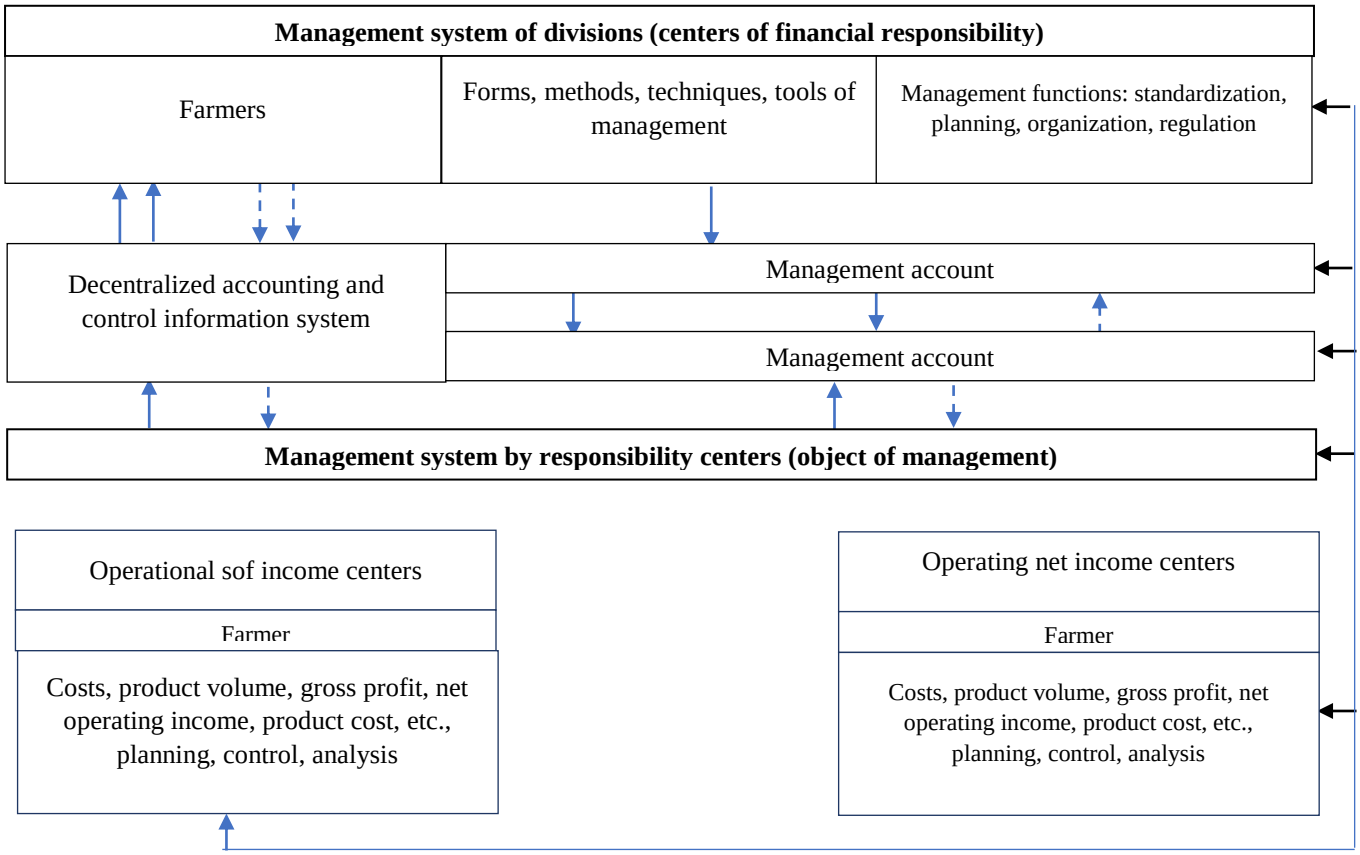

Figure 2. Management accounting and control information management communication model for centers of responsibility [9]

In the traditional variant without the categorization of costs by the ratio of operating net income centers to the volume of production, they are taken into account, in the case of operating profit centers, the "direct-cost" expense accounting system is used for groups of categorizing costs in relation to the volume of production. In order to assess the activities of livestock departments (centers of responsibility), a complete and separate account of the output of products by structural divisions and types should be provided by documenting their quantity and quality to the front. This is how the objectivity of calculating the cost of products in dairy and meat cattle depends.

For the subsequent development of the management account in livestock production, it is necessary to gradually transfer the account of the cost of production of products to the periods of the year. The current order of accounting for costs in livestock production specializes in taking into account the objects of production in full in the reporting year. Therefore, the analysis and control of the deviation of its cost on the account of the cost of production of the product, as well as the impact of factor characterization (factors of production), is carried out in agricultural enterprises in the case when it is currently at the end of the reporting year (that is, on the account of expenses for the reporting In order to eliminate this drawback in the accounting of costs and solve the problem, it is necessary to solve the following tasks: calculation of the year periods in cattle breeding in accordance with the period of biotransformation of livestock (winter, spring, summer, autumn), that is, the period of biotransformation of biological assets; development of the model of management accounting and planning of production costs of products in livestock; using the model of management accounting

and planning of production costs of products according to the year periods (biological assets davriy biotrensorformation) in livestock for the formation of relevant data for the purpose of control and analysis of costs, production volumes and results in the Agricultural Management System [10].

For practical use of accounting methods for the periods of the year (winter, spring, summer, autumn) for the purpose of providing management accounting analysis and control, it is necessary to formulate all the above functions, as well as the data of planning (budgeting)in the management system of the livestock in an integrated form (Figure 3).

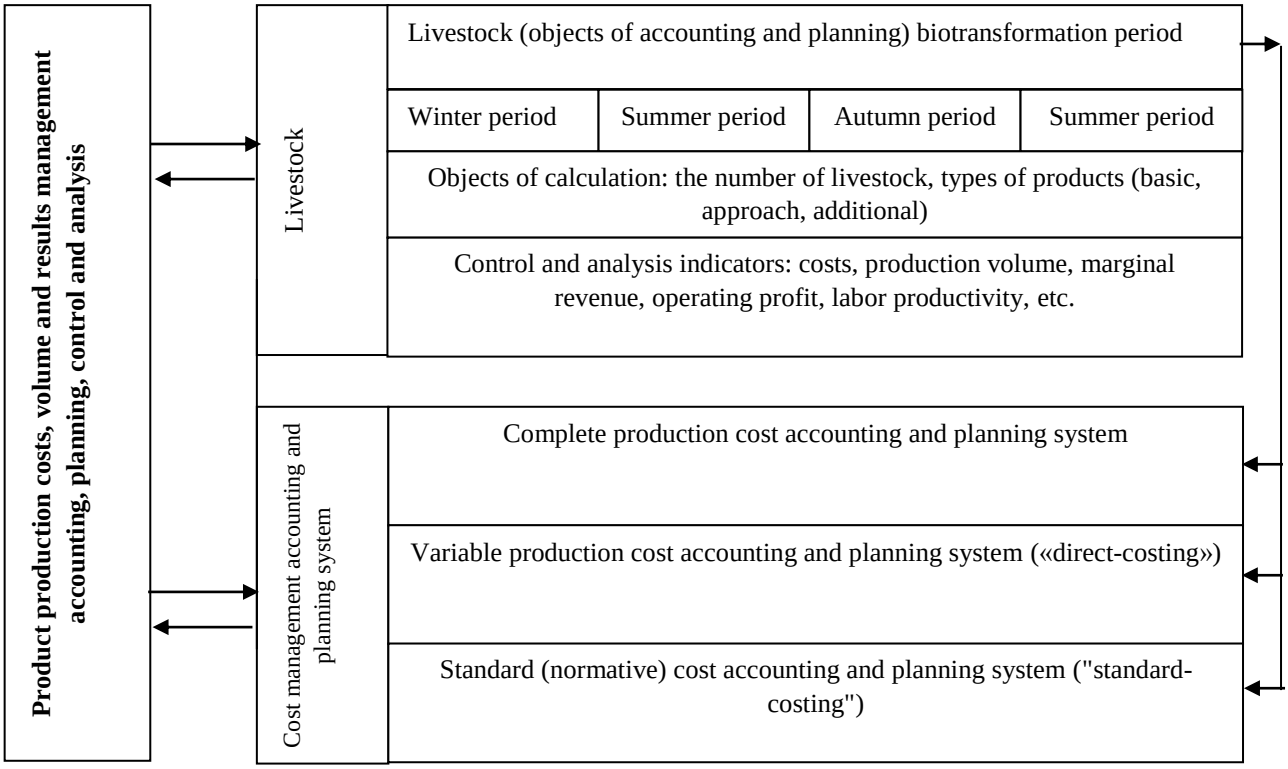

Figure 3. Integrated model of management accounting, planning, control and analysis of costs, output and production results in animal husbandry [10]

The introduction of such an integrated system of information management in animal husbandry requires:

- Improving the initial documentation of costs and output in animal husbandry;
- Automation of methods of analytical management accounting of costs and output in animal husbandry;
- use the above forms of production and management reporting, which provide the internal production management system with reliable and useful control and analytical data for the adoption and implementation of management decisions to improve the efficiency of livestock production.

The formation of production costs and product costs, as well as the value formed in the strategic management of labor productivity, reflects not only the correct accounting of living labor, but also the materialization of labor in the production consumption of the value of long-term biological assets. Hence the objective necessity of calculating depreciation for cows in the main dairy herd, as there is a young age when productivity begins to decline during their operation, and the decline in productivity is reflected in IFRS 41 "Agriculture", which is the physical aging of livestock.

And according to the requirements of the 5-th BHMS with the name" basic means " is not considered depreciation for productive animals. However, according to the 41st edition, in the formation of accounting policies in agricultural enterprises, the main task is to calculate and take into account the depreciation of biological assets, that is, productive livestock in the structure of costs. Economically based on all methods of calculating depreciation for livestock in the direction of milk, it is possible to use the method of calculating the proportional depreciation in relation to the volume of the product, or another option - the amount of the value of livestock in the breeding herd used in the repair of the year for the reproduction of the main herd.

Conclusion

In general, it is necessary to organize such processes in the organization and maintenance of the production account in dairy cattle breeding-that is, the activity of the departments should be considered from important stylistic aspects to provide the management system of costs and results with useful information on the model "Cost - Volume - Profit".

Proper classification of costs in livestock will help to simplify management accounting, formulate useful information for management and make effective management decisions.

In conclusion, it is important to take into account the organizational aspects of management accounting processes in livestock, as well as the peculiarities of accounting elements and items of production costs, management of management accounting and control information on the Centers of responsibility in the organization of management accounting in livestock using the communication model.

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