

The Purpose and Objectives of Financial and Management Accounting in Determining the Structure of Supply Costs in Grain Producing Clusters

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Abstract. The article examines the necessity and features of organizing financial and management accounting in grain clusters.

Keywords: production, grain production, agricultural sectors, farms and peasant households, clusters.

Introduction. The development of grain production is currently supported by the state program "Development of agriculture and regulation of agricultural products, raw materials and food markets for 2022-2026", the purpose of which is to ensure the effective functioning of the grain market. Create a legislative framework for the grain market, expand the scale of production and sown areas, increase labor productivity, optimize the structure of grain production and improve its quality. At the same time, the cultivation of grain crops depends on many organizational, technical, technological and economic factors, as well as climatic conditions.

Therefore, modern agricultural policy is aimed at developing efficient and sustainable agro-industrial production by creating vertically integrated organizational structures that allow for the formation of a closed cycle of grain production and storage. At the same time, such an organizational structure as an agroholding allows for the use of existing opportunities and potential of other agricultural producers and elevator complexes without creating new ones, as well as for modernizing technological and cooperative links, which leads to a reduction in costs, which is effective not only in growing grain crops, but also in their storage and processing.

As a result, in the current conditions of the formation of vertically integrated structures in agriculture, including agricultural producers and elevator complexes, there is a shortage of information on the costs of production, storage and processing of high-quality grain, which requires a more in-depth study of the organization of accounting in modern grain clusters.

Literature review. Theoretical and methodological aspects of the organization of accounting and economic analysis at enterprises for high-quality cultivation, storage and processing of grain crops. Foreign and domestic scientists have conducted their own studies of improvement problems. These tables were compiled by foreign economists. Aksenenko A. F., Alborova P. A., Basmanov I. A., Bezrukikh I. S., Dodonova A. A., Tkacha M. V., Tkachenko I. Yu., Khorina A. N., Khoruzhi L. I., Khorokhordina H. H., Chumachenko N. G., Sheremet A. D., Shteyman M. Ya., Shirobokova V. G. and others.

Uzbek economists A.T. Abdulkarimov, N.T. Toshmamatov, I.A. Nasirov, R.O. Kholbekov, N.T. Toshmamatov, M.K. Pardaev, R.D. Dusmuratov, B.Yu. Menglikulov, A.A. Karimov, B.A. Khasanov, K.B. Urazov, S.B. The works of Vokhidov, B.Yu. Menglikulov, D.Yu. Mamadiyarov,

Z.U. Mukhammadiev, F.T. Temirov examine the problems of organizing accounting and economic analysis at enterprises engaged in high-quality production, storage and processing of grain crops.

Analysis and results. It is planned to solve the following tasks on the organization of accounting and economic analysis at enterprises for high-quality cultivation, storage and processing of grain crops:

- determination of indicators characterizing internal control points of costs for growing, storing and processing grain crops;
- to determine the influence of the features of the organizational and technological process of growing, storing and processing grain crops on the formation of cost accounting objects;
- recommend grouping the costs of growing, storing and processing grain crops according to the stages of the technological process;
- propose a procedure for calculating the cost of grain products, taking into account varietal qualities during the cultivation, storage and processing of grain crops;
- systematization of primary data on the costs of growing, storing and processing grain crops, development of primary documents on the standardization of resource consumption and the implementation of their internal accounting and control;
- develop a methodology for controlling costs of growing, storing and processing grain crops.

The subject of the study is the process of forming accounting and control data on the costs of production and storage of high-quality grain crops in order to determine acceptable purchase prices for grain.

Result of scientific work . Numerous practical measures have been taken in the Republic of Uzbekistan to adapt accounting to market conditions. Such economic changes, including the adoption of legislative and regulatory legal acts, such as the Law of the Republic of Uzbekistan "On Accounting", the Law "On Auditing Activity", "Regulations on the Composition of Costs for the Production and Sale of Products (Works, Services) and the Procedure for Forming Financial Results", national accounting standards, have opened the way for the independent development of financial, management and tax accounting, which are structural and integral parts of accounting.

The purpose and objectives of financial and management accounting, in addition to providing this information, is to provide information necessary for the management of the enterprise and its divisions. This requires the organization of timely delivery of financial statements taking into account the needs of management and its analytical features, standardization, economic analysis, and strengthening of interaction with internal audit.

In the Republic of Uzbekistan today, the use of accounting information in the management of business entities and the adoption of management decisions on this basis is of great importance. For these purposes, one of the important issues is the study of the experience of organizing management accounting in foreign countries and the development of management accounting programs based on a deep analysis of accounting in our practice.

Research shows that 40-50 percent of all information received from subjects is unnecessary, and at the same time they do not satisfy even 50 percent of management's information needs.

Thus, on the one hand, there is a clear shortage of information and delays in its provision, and on the other hand, half of the information provided by the accounting department is not in demand.

Providing management personnel with the necessary information, distributing management functions between managers in management activities; for this purpose, a job description is developed for each manager, which lists the functions for which the manager is responsible.

Although the existing accounting system is considered the main supplier of economic information, practice shows that it is not well connected with specific management requirements. The normative documents being developed have a general industry significance and do not take into account the specifics of the activities of individual industries. Thus, accounting in organizations has separated from the management system.

The need to implement management accounting is due to the fact that at present, the accounting system is currently used in business practice, the accounting structure is fully formed, but the issue of forming a management accounting system and organizing the management accounting apparatus has not been resolved.

Thus, the theoretical and practical issues that need to be addressed through the implementation of management accounting in these new entities will be of great importance.

The tasks of accountants working in the process of financial and management accounting include the correct and timely reflection of daily business transactions in primary documents, the preparation and submission to the relevant organizations of journals, books of accounting and financial reporting, ensuring the availability, that is, the safety of the enterprise's property.

However, as we noted above, management accounting should take into account not only the past period, but also the activities of the current and future periods. In management accounting, the task of accounting is not only to reflect the transactions performed in primary documents and perform other accounting processes, but also to summarize the information in special reports that will help the manager take the necessary measures, analyze the information and offer the most optimal options, actively participate in budgeting, control and management of expenses.

When developing proposals for organizing the activities of the management accounting department and its implementation, it is necessary to pay great attention to the organization of production and the form of management of the enterprise and its departments, as well as the composition and volume of information necessary for management at various stages of economic process management. Based on this, it is advisable to form the structure of the management accounting apparatus horizontally and vertically, develop a document flow system, and distribute tasks between departments and their employees.

First of all, such issues as the difference between management accounting and production accounting, the role of management accounting in the accounting system, its connection with other economic information, as well as the understanding of management accounting in a narrow and broad sense are important. In this regard, there is a need to conduct scientific research on the information support of management accounting and its foundations (goal, object, features, structure, basic principles).

In our opinion, accounting should be organized in such a way as to provide the necessary information for management needs. The structure and functions of the management system directly affect the organizational forms of accounting. Therefore, it is necessary to make appropriate changes to the projects of the organization of accounting, improving the management system.

In this area, some authors express the following opinion about the relationship between management and accounting: "Accounting is a means of adaptation that ensures the management of necessary information by regulating the activities of employees."

At the same time, the organization of accounting in this industry is a pressing issue, and accounting for the cost of production is of particular importance.

When talking about accounting for the cost of production, it is important first of all to determine what accounting for the cost of production theoretically consists of.

The structure and functions of the management system affect the organizational forms of accounting in business entities. Therefore, it is necessary to make appropriate changes to the accounting organization projects, improving the management system.

Initially, the concept of management accounting was defined as a method of calculating costs and production costs aimed at making management decisions. However, this definition does not fully describe management accounting, since management accounting has a wider scope of application and significance than accounting of production costs and cost calculation.

At the same time, some of our economists are trying to give a broader definition of management accounting. According to this definition, management accounting includes methods of accounting for costs and income, taking into account the efficiency of all types of economic activity, including

capital investments, and the optimization of economic processes.

This idea is based on the understanding of management accounting in a narrow sense, that is, in the sense of production accounting. Because in foreign literature this issue is also called "Cost Accounting", which means "accounting of expenses". However, this idea has a relatively narrow meaning, and the content and essence of management accounting have a much broader meaning.

In addition, "Production accounting" is used in accounting as "Managerial accounting" in a market economy. As we noted above, management accounting in the Republic of Uzbekistan was first recorded in the "Regulation on the composition of costs for the production and sale of products (works, services) and the procedure for forming financial results". Research shows that the formation and stages of development of management accounting in our republic do not correspond to global trends. However, the development of management accounting in our country has its own characteristics.

There are different opinions regarding the definition of the essence of management accounting.

Some scientists define this type of accounting as cost accounting and costing of production aimed at making management decisions. This definition does not fully describe management accounting, since management accounting is a broader concept than cost accounting and costing of production.

At the same time, some of our economists are trying to give a broader definition of management accounting. According to this definition, management accounting, in addition to accounting for expenses and income, includes methods for accounting for the effectiveness of all financial and economic activities, including investments, and optimization of economic processes.

Conclusions. Based on the above, various definitions are given, proceeding from the content and essence of management accounting, and there is a need to generalize and analyze these ideas. So, generalizing these considerations, we can conclude that while one group of scientists defines management accounting in a very narrow sense, another group of scientists, as a result of analyzing and studying such definitions, can formulate the following as a general conclusion.

Management accounting is not only about accounting for production costs and calculating the cost price of products. Management accounting should provide information necessary for managing an enterprise, and this information should help the enterprise manager make appropriate decisions.

As can be seen from the above, management accounting is defined in different ways. It should be noted that while one group of scientists defines management accounting in a very narrow sense, another group of scientists adheres to a very broad approach. Some of them focus on the components of management accounting, while others pay more attention to the tasks they perform. A study of scientific literature has shown that the research of scientists on the problem of management accounting as an independent area of accounting is divided into four positions:

1. The first group of scientists identifies management accounting with production accounting and considers them to be one and the same.
2. The second group of scientists considers management accounting as part of the management system of an economic entity.
3. The third group of scientists separates management accounting and bookkeeping as two independent information systems.
4. The fourth group of scientists recognizes the duplication of the function of production accounting in the management accounting system and does not distinguish it as an independent direction.

In our opinion, the task of management accounting is not only to calculate production costs and the cost price of products, but also to provide information necessary for managing a business entity and to provide practical assistance to executives and managers in making the necessary decisions.

Therefore, a manager using management accounting data must be able to quickly draw appropriate conclusions from accounting data.

The purpose of management accounting is to provide internal users and managers with all the

information they need in the process of developing, implementing and analyzing activities that ensure the organization and development of the activities of an economic entity, reliably, in optimal time frames and using convenient methods.

In our opinion, the organization of management accounting and analysis should consist of the following stages:

Stage 1: budgeting, planning and accounting of production costs, cost calculation; forecasting periodic expenses for the reporting period; planning, accounting and analysis of expenses for investment programs and capital investments;

Stage 2: planning, accounting and analysis of expenses and income for various segments, areas of responsibility, investment and profit centers;

Stage 3: The management accounting system should create business segments for the management of a specific entity. Therefore, in addition to all mandatory norms and standards, it serves, first of all, to ensure the financial stability and profitability of divisions, as well as their future prosperity, through prospective management calculations and analysis within the framework of competitive demand and supply formed in the market.

In our opinion, management accounting should first of all begin with the issuance of an order on the accounting policy for the organization of management accounting of a business entity. The next step is the development of a working chart of accounts for management accounting, on the basis of which it is necessary to determine the account holders. Expenses and incomes are planned, cost centers and responsibilities for business units are determined. Segment reporting on expenses and incomes, management analysis are organized.

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