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Abstract. The article examines the concept of costs and approaches to their classification. The definitions and approaches of foreign and domestic economists to the concept of costs and their classification are studied. The author's approach to the concept of costs is given, a conclusion on their classification is formed and proposals are developed.

Keywords: cost price, costs, product, types of costs, classification of costs, financial results.

Introduction. Today, the correct organization of cost accounting and analysis is one of the most important issues, as well as the correct description of the content of costs and their classification. Therefore, as a central object in planning, accounting, auditing and analysis, costs are an important factor affecting the profitability of the enterprise, and their level of influence is considered significant in making management decisions.

As is known, it is important that the formation of costs is based on theoretical foundations and the requirements of regulatory legal acts. For this reason, the main regulatory legal document regulating costs in our republic is the "Regulation "On the composition of costs for the production and sale of products (work, services) and the procedure for forming financial results" [1], approved by the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 54 dated February 5, 1999.

Literature review. Various definitions, approaches and opinions, similar in content, are presented in the existing regulatory legal documents and the works of economists to clarify the meaning of the concept of costs. Therefore, we will consider the approaches to the concept of "cost" in regulatory documents and by foreign and domestic economists (table).

Table

Definitions and approaches to the concept of "cost"

Source of information	Definitions and approaches to the concept of cost
"National Encyclopedia of Uzbekistan" National Encyclopedia of Uzbekistan State Scientific Publishing House Tashkent, 2000. -392 p.	"Costs are the monetary expression of expenses associated with the expenditure of various resources (raw materials, materials, labor, services, funds) in the process of production and circulation of goods"[2]
A.Karimov, F.Islomov, A.Avlokulov. Accounting. -T: "Sharq" NMAK, 2004. - 93 p.	"Costs are the emergence of obligations that lead to a decrease in economic benefits in the

	reporting period in the form of the outflow of assets or their use"[3]
A.Kh.Pardayev, B.Kh.Pardayev. Management Accounting. Tashkent. "Gofur Gulom", 2008. -49 p.	"It is expressed in the interdependence of the indicators "cost-output-profit""[4]
A.K.Ibragimov., I.Ochilov, I.Kuziev, N.Rizaev Financial and Management Accounting./Textbook. -T.: "ECONOMICS-FINERY" 2008. - 444 p.	"Costs are expenditures on the purchase of material resources, which, according to the concept of income and expenses, should bring income in the same period"[5]
B.A. Khasanov., A.A. Hashimov. Management account. Textbook. - Tashkent: NMIU publishing house named after Cholpon, 2013. – 312 p.	"Costs are the costs of producing products, selling goods, performing work and providing services is the monetary expression of the expenses related to the presentation" [6]
M.Y. Rakhimov., N.N. Kalandarova Financial analysis. Textbook.- Tashkent-"Economics-finance", 2019- 738 p.	"Costs are the monetary value of resources spent over a period of time" [7]
K.B.Urazov Accounting and auditing. Tashkent, "Teacher" 2004. - 245 p.	"Expense means a decrease in the company's assets or an increase in liabilities during the reporting period" [8]
Atkinson EA, Banker RD, Kaplan RS, Young MS. Management accounting. - SPb.: OOO "Dialectika", 2019. - S. 140- 141. -880 s. - ISBN 978-5-907144-70-5.	"Production costs (eng. manufacturing costs) - costs associated with the production of a product, with the direct transformation of raw materials and materials into finished products" [9]
N.Yu.Noskova. Cost accounting, costing and budgeting in various branches of production activity: Study guide. N.Yu.Noskova. - Ulyanovsk: UIGTU, 2009. - 124 p	"Costs are an estimate of the value of the resources used by the enterprise in the course of its activity" [10]
Production costs are..... https://www.fd.ru/articles/161666- zatraty-proizvodstva-eto	"Production costs are the sum of material, labor, financial and other types of resources, which are used for the production and realization of goods, work and services, which have a cost estimate" [11]
Cost: [arch. January 3, 2023] / A.S. Neshitoy // Железное дерево -	"Costs expressed in monetary form are the actual expenses of organizations, enterprises, or entrepreneurs, as well as borrowed funds

Izluchenie. - M.: Bolshaya rossiyskaya encyclopedia, 2008. - S. 291.	used for the production, circulation, and sale of products, goods, and services. Costs are primarily a category of management and accounting. In tax accounting, another category is used - expenses. In economic theory, planning, and economic calculations, the term costs is also used" [12]
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Based on the cited sources, it can be noted that the concept of costs is broader than the concepts of cost and calculation. Costs are the monetary expression of expenses and expenses made by the economic entity to achieve its goals and to solve the tasks set before it.

Based on the above opinions, we formed our author's approach to the concept of "cost": "Cost is the monetary expression of material, immaterial, labor and other expenses in the production of products and services in order to achieve the goal of an economic entity."

Analysis and results. In the general system of indicators that reflect the efficiency of production activities in the economic entity and some of its departments, the cost indicator occupies a key place. Because the composition of the cost consists of the sum of the relevant costs that make it up.

The correct and effective organization of cost accounting in fruit and vegetable farms depends to a large extent on the correct determination of the composition of the costs of this activity and their classification. Because they create conditions for the information about costs to be fully formed and detailed.

"In accordance with the Regulation "On the composition of costs of production and sale of products (works, services) and the procedure for forming financial results", approved by the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 54 dated February 5, 1999, the costs that form the cost of production of products (works, services) are divided into groups according to their economic content into the following elements: material costs related to production (excluding the cost of recyclable waste); labor costs of a production nature; social insurance contributions related to production; depreciation of fixed assets and intangible assets of production significance" [1].

It is clear that this Regulation is a single regulatory document for all sectors of the economy of our country.

Therefore, the grouping of costs by elements in a specific sector of the economy and its subsectors should be based on the need to obtain information from the enterprise that answers the question of what and how much was spent during the reporting period.

In addition, in paragraph 10 of the "International Accounting Standards No. 4, entitled "Production costs (works, services) (work in progress)", it is indicated that "Production costs (works, services) include direct and indirect, variable and fixed production costs" [13].

A number of economists of our country conducted scientific research on the structure of costs and their categorization based on the specific characteristics of the industry and gave their opinions and suggestions on this.

In particular, economists B.Ruzmetov, O.Bekturdiev, K.Yoldasheva, S.Matkulieva, D.Matkarimov argue that all costs are divided into elemental and complex costs according to their cost structure. According to them, "when farms are first established, it is expedient to group costs in the following order. Including:

- labor costs (only for hired persons);
- materials and their equivalent costs (forage, fuel, materials);
- financial costs (insurance premiums, interest on loans)" [14].

The cost structure given in the approach of the above-mentioned specialists does not cover all aspects of farm activities. This causes some inaccuracies in cost accounting.

The structure of costs in enterprises was considered by the economist B.J. Hakimov from the point of view of determining the financial result (profit, loss):

"A) Product production cost: material costs; labor costs; social tax; depreciation allowances; other direct and indirect costs, including production overheads; V) Period costs: realization costs; administrative costs; other expenses and losses on the main activity; C) Other expenses on general economic activity" [15].

In our opinion, this proposal of the author has a number of advantages: it includes the main types of costs in determining financial results; it ensures consistency in accounting for costs in management and financial accounting.

A number of foreign and domestic economists have recommended categorizing costs according to various characteristics. For example, according to economists A.Ibragimov, I.Ochilov, I.Kuziev, N.Rizaev, it would be expedient to divide production costs into categories in the following order.

Classification symbol	Classification elements
1. Depending on the technical and economic role in the preparation of the product	- main; - overtime
2. Depending on the addition (distribution) to the cost of certain types of products	- indirect (curved). - direct (correct);
3. Depending on the quantity of the product being prepared	- variable; - immutable
4. Depending on the type of expenses	- economic elements; - calculation substances.
5. Depending on the content:	- single element; - complex.

6. Depending on the inclusion in the plan:	- planned; - unplanned.
7. Depending on the place of production:	- sex; - plot; - department; - brigade.
8. Depending on the calendar period:	- current period; - future period; - reserve for future expenses.

Figure 1. Approaches to the classification of production costs by economists A.Ibragimov, I.Ochilov, I.Kuziev, N.Rizaev [5]

Specialists in the field A.Kh.Pardaev, Z.A.Pardaeva categorized the costs according to the following classification.

No	Classification symbols of expenses	Types of expenses
1	According to its economic role	Primary and secondary
2	According to the cost of the product	Right and indirect
3	According to production volume	Variable and constant
	It is classified according to more than eighteen characters in total	

Figure 2. Approaches to the classification of costs by specialists A.Kh.Pardaev and Z.A.Pardaeva [4]

The grouping of expenses in this order has the following advantages in enterprises producing oil and oil products:

- to determine the types of excess costs available in responsibility centers;
- increase the accuracy of the calculation of the cost of the products produced in the activity segments;
- showed that costs can be strictly allocated only depending on their production process.

According to economist B.J. Hakimov, the criteria for classifying expenses in farms are given as follows.

Classification criteria	Documents		
By participation in production	production	non-production	
By inclusion in the cost of production	right	curve	

By dependence on changes in the volume of production	variable	immutable	conditional invariant
By relationship to net income from sales of products	Product cost	Period costs	
By type of expense	On economic elements	On calculation items	By cost objects
By composition	Simple (single element)	Complex (with complex elements)	
By place of production	Main network	Additional network	In other fields
By period	This year	next year	last year
By inclusion in the plan	Planned	Unplanned	
By standard calculation	Normative	Deviation from the norm	A change from the norm
By belonging to the farm or not	Farm expenses	Expenses related to the farm family	
By continuous control or not	Continuously controlled costs	Continuous uncontrolled costs	
Incurred expenses	Costs to be considered	Waiver costs	

Figure 3. Approaches to the classification of costs by B.J. Hakimov, an expert in the field [15]

Our economists also divided the costs into categories for each object. The elements of cost classification are given more fully. This category of costs does not correspond to the category of costs of the fruit and vegetable sub-sector of agriculture.

Recognizing the above considerations, we believe that the cost structure in fruit and vegetable farms should be formed based on their production and technological characteristics. In particular, the costs incurred in fruit and vegetable farming are variable and uneven. Therefore, the cost structure differs from other sectors.

Acknowledging the above approaches to the categorization of costs, it is recommended to categorize production costs in textile enterprises as follows, based on the results of the scientific and methodological literature, normative documents and the results of the study of practice (Fig. 4).

Classification marks	Classification elements
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According to the economic element	<ul style="list-style-type: none"> - labor costs; - social tax; - material costs; - maintenance costs of fixed assets; - costs of work and services; - other expenses
According to the cost elements	<ul style="list-style-type: none"> - material costs: chemical and biological fertilizers, seeds and seedlings, fuel and lubricants, chemical and biological protection agents; - labor costs (social tax); - maintenance costs of fixed assets: depreciation, etc.? - work and services; - taxes, fees and other payments; - other expenses
According to the relationship in the production process	<ul style="list-style-type: none"> - expenses on labor items, - expenses on labor tools;
According to the costing method	<ul style="list-style-type: none"> - direct costs; - curve costs
According to the cost structure	<ul style="list-style-type: none"> - single-element (ordinary) costs; - complex (complex) expenses
According to technical and economic composition	<ul style="list-style-type: none"> - basic estimated costs, - additional expenses
Depending on the size of the product	<ul style="list-style-type: none"> - variable costs depending on the volume of production, - fixed costs that do not depend on the volume of production
According to the circle of money circulation	<ul style="list-style-type: none"> - logistics costs of the business sector, - costs of the production sector, - transaction costs (realization costs)
According to the frequency of occurrence	<ul style="list-style-type: none"> - currently incurred expenses, - recurring expenses
According to the planning scope	<ul style="list-style-type: none"> - planned costs; - unplanned expenses
According to the coverage of moderation	<ul style="list-style-type: none"> - standardized costs; - unregulated costs
According to the limitation	<ul style="list-style-type: none"> - limited (for tax purposes) expenses; - unlimited expenses

According to the level of product readiness	- cost of finished products (works, services); - cost of semi-finished products; - costs of work in progress
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Figure 4. Classification of production costs (recommendation)

Conclusion. Thus, it is expedient to classify costs at enterprises, taking into account the characteristics of the industry. The recommended classifications and classifications are relevant and important precisely because they are suitable for textile enterprises.

List of used literature

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