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COMPREHENSIVE PRODUCTION COSTS AND THEIR SCIENTIFIC-THEORETICAL SIGNIFICANCE

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Abstract. This article examines the economic essence of complex production costs, their role in accounting, and theoretical foundations of cost accounting. Modern approaches such as direct costing, absorption costing, and the ABC system are analyzed. The author offers scientifically grounded proposals for improving the accounting of complex production costs.

Keywords: complex costs, product cost, direct costing, absorption costing, ABC system, accounting.

Introduction

In modern production conditions, the financial results of enterprises largely depend on cost management. Complex production costs are one of the key factors in the formation of product cost. Their proper accounting determines the profitability of the enterprise, its pricing policy, and strategic decisions. The relevance of this topic is defined precisely by these aspects.
The concept and structure of complex production costs

Complex costs are usually divided into the following groups:
- Direct costs – directly related to product manufacturing (raw materials, wages, energy consumption).
- Indirect costs – costs related to general production activities (management, depreciation, transport, maintenance).
- Fixed and variable costs – costs that are dependent or independent of production volume.
- General production costs – additional costs at the department and workshop level.

Complex costs are one of the main factors determining the overall economic potential of manufacturing enterprises operating over a certain period of time.
Theoretical foundations of cost accounting

In accounting, there are various theoretical approaches to allocating costs to products:
- Absorption costing – all production costs are included in the product cost.
- Direct costing – only direct costs are assigned to the product, while indirect costs are accounted for separately.
- ABC (Activity-Based Costing) – costs are allocated based on activities, providing more accurate results especially in complex production.

Each method has its own advantages and limitations. Accordingly, their application depends on the specific features of enterprise activities.
Advanced international and national practices

Globally, especially in countries such as the USA, Germany, and Japan, production costs are widely managed through automated systems. ERP platforms like SAP and Oracle allow enterprises to consolidate all costs into a single system.

In Uzbekistan, systems such as 1C: Accounting and IFRS+ are being widely introduced. However, in many enterprises, costs are still managed manually or grouped incorrectly, which leads to distortions in financial results.

The impact of digital technologies

Digital technologies play the following roles in cost accounting and analysis:

- Real-time cost monitoring;
- Fast and accurate reporting;
- Opportunities for modeling and forecasting;
- Decision-making based on financial intelligence systems (AI).

Thus, managing complex costs on a digital basis strengthens financial control and improves economic efficiency.

Contemporary Issues and Promising Directions

Analyses show that in many local enterprises:

- Indirect costs are improperly allocated;
- The ABC system has not yet been widely implemented;
- Analytical reports are not sufficiently developed;
- Automated accounting systems are rarely used.

To eliminate these problems, scientifically grounded proposals need to be developed and introduced into practice.

Scientific Proposals and Recommendations

1. Implementation of ERP systems – integrating accounting and management into a single system.
2. Application of the ABC system in practice – especially effective in service and industrial enterprises.
3. Development of analytical reporting – enabling strategic decision-making based on cost structure.
4. Training of qualified personnel – to establish scientifically based cost management.

Conclusion

Comprehensive production costs are an important indicator that determines the financial stability, production efficiency, and competitiveness of an enterprise. Through proper accounting:

- product cost price is calculated accurately;
- excessive costs are identified;
- profit margins are increased;
- investment decisions become well-founded.

Accounting for comprehensive production costs is one of the main components of economic management. By applying theoretical approaches in practice, cost management can be improved. This, in turn, enhances enterprise profitability and competitiveness. Scientifically based accounting and analytical methods are the key to the success of modern enterprises.

Introducing the ABC system in enterprises to conduct an in-depth analysis of cost sources.

Expanding the use of ERP systems to automate cost accounting.

Organizing regular training in accounting and management to improve specialist qualifications.

Revising the national methodology of cost accounting in line with modern requirements.

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