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CALCULATION OF STRUCTURAL ELEMENTS AND CALCULATION OF MATERIALS IN CONSTRUCTION FACILITIES

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Abstract: This article discusses the elements that form the cost of products (works, services) in construction enterprises and the theoretical and practical aspects of their accounting. Methods of accounting for material resources, which occupy a major place in the cost structure, the procedure for their assessment and control mechanisms over their consumption in the production process are analyzed.

Keywords: cost, production costs, material accounting, resources, estimated cost, regulatory accounting, construction enterprises, cost element.

Introduction. In the construction industry, the issue of determining the cost of a product and reducing it is of great importance in increasing the competitiveness of enterprises. Cost is the sum of all labor, material and financial resources spent on the production or performance of a product (work, service). Since the production process in construction enterprises is long-term, multi-stage and requires material costs, correct accounting of costs is a decisive factor in ensuring financial stability.

Cost elements and material accounting must be under control at all stages of the construction process, as they are the main factor determining the profit of the enterprise.

Literature review. Many economists (Sh. Turakulov, N. Khudoyberdiev, A. Gulomov, etc.) in their studies have emphasized the effective use of resources, reduction of losses, improvement of the normative accounting system and introduction of automated accounting systems as the main factors for reducing costs.

Foreign sources (Horngren, Drury, Needles) extensively cover the mechanisms for accurate accounting of material movements and production costs in the construction sector using "cost control" and "job order costing" systems.

The Law of the Republic of Uzbekistan "On Accounting", IFRS (International Financial Reporting Standards) and Construction Norms and Rules (CRC) establish the procedure for grouping cost elements and maintaining their accounting.

Research methodology. Theoretical and practical methods of scientific research were used in the study of the specific features of the analysis of period costs and their management in construction enterprises. Large and medium-sized construction enterprises in the Republic of Uzbekistan were selected as the object of the study. The trends in the change of period costs were analyzed based on their financial statements for 2022–2024. The results of the study can be used in practice to improve the management system, control costs and improve financial results in construction enterprises.

Analysis and results. Analysis of the composition of period costs in construction enterprises shows that these costs occupy a significant share in the structure of total costs and directly affect

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the financial results of the enterprise. Period costs, as a rule, consist of administrative expenses, sales (marketing) expenses and other general expenses.

Table 1

Main elements of product cost in construction enterprises

№	**Cost elements**	**Description**
1	Basic material costs	The cost of cement, metal, wood, reinforcement, bricks, and other raw materials used in the construction process
2	Labor costs	Workers and engineers and technicians salaries
3	Social security contributions	Mandatory payments from the wage fund
4	Equipment depreciation	Depreciation cost of construction machinery and equipment
5	Energy and fuel costs	Electricity, gas, diesel fuel consumption
6	Other production costs	Transportation, inspection, maintenance costs, etc.

Materials accounting is carried out in construction enterprises through accounting and warehouse systems. The main materials are recorded in the forms “Remains in the warehouse”, “Issued for production” and “Consumed by object”. Materials are valued based on the FIFO, weighted average cost, or normative cost methods.

The analysis shows that in many construction enterprises, the lack of automation of materials accounting leads to an increase in costs due to the high discrepancy between estimated values and actual costs. Therefore, it is necessary to introduce ERP systems, digitize cost control, and update the normative framework.

Conclusion. As a result of the research, the formation of period costs in construction enterprises, their types and impact on financial results were studied in depth. The results of the analysis show that period costs are of great importance in conducting non-production activities of the enterprise, and their proper management is a decisive factor in increasing profitability.

✓ Correctly determining cost elements in construction enterprises and reflecting them in the accounts ensures the accuracy of the financial results of the enterprise.

✓ Automation of the material accounting process, the introduction of electronic warehouse systems increases the transparency of accounting.

✓ To reduce costs, it is necessary to increase labor productivity, effectively use resources, and reduce losses.

✓ Reviewing construction estimates based on international standards is important in cost control.

✓ It is recommended to maintain a “object cost card” on a regulatory basis to accurately record costs for each object.

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