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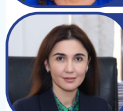
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THE NECESSITY OF DISCLOSING INFORMATION ON SELLING EXPENSES IN ACCOUNTING REPORTS OF PHARMACEUTICAL ENTERPRISES

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Abstract: The scientific article presents the issues of accounting for costs currently carried out in pharmaceutical enterprises, including the accounting of costs related to sales processes. Also, the scientific and practical issues of reflecting information on sales costs in accounting reports at enterprises of this sector are studied, and a new form of accounting reporting is recommended, which will have managerial significance and fully meet the needs of external and internal investors.

Key words: pharmaceutical enterprises, sales process accounting, cost accounting, management reporting, financial reporting, international financial reporting standards.

Annotatsiya: Ilmiy maqolada farmatsevtika korxonalarida bugungi kunda amalga oshirilayotgan xarajatlar hisobi, ularning tarkibida sotish jarayonlariga oid xarajatlarning buxgalteriya hisobida yoritilishi masalalari keltirilgan. Shuningdek, mazkur tarmoq korxonalarida sotish xarajatlariga oid axborotlarni buxgalteriya hisobotlarida aks ettirishning ilmiy-amaliy masalalari tadqiq etilgan holda boshqaruv ahamiyatiga ega bo'ladigan hamda tashqi va ichki investorlar ehtiyojlarini to'liq qondiradigan yangi shakldagi buxgalteriya hisoboti tavsiya etilgan.

Kalit so'zlar: farmatsevtika korxonalari, sotish jarayonlari buxgalteriya hisobi, xarajatlar buxgalteriya hisobi, boshqaruv hisoboti, moliyaviy hisobot, moliyaviy hisobotning xalqaro standartlari.

Аннотация: В научной статье рассматриваются вопросы учета затрат, осуществляемого в настоящее время на фармацевтических предприятиях, включая учет затрат, связанных с процессами продаж. Также исследуются научно-практические вопросы отражения информации о затратах на продажи в бухгалтерской отчетности предприятий данного сектора и предлагается новая форма бухгалтерской отчетности, имеющая управленческое значение и в полной мере отвечающая потребностям внешних и внутренних инвесторов.

Ключевые слова: фармацевтические предприятия, учет процессов продаж, калькуляция затрат, управленческая отчетность, финансовая отчетность, международные стандарты финансовой отчетности.

INTRODUCTION

The Law of the Republic of Uzbekistan No. 483-I “On the Quality and Safety of Food Products” is a regulatory legal act that establishes the fundamental norms governing the processes of ensuring that products consumed in people’s daily lives are delivered in a high-quality and safe manner. The Law defines “the sale of food products” as the sale, delivery, and other forms of transfer of food products under specific conditions.

Therefore, in ensuring the country’s socio-economic well-being, it is of critical importance not only to guarantee the high-quality production of food products, but also to ensure that these products reach consumers safely through properly organized sales processes. This clearly indicates that, at enterprises—particularly manufacturing enterprises, and especially those engaged in pharmaceutical production—one of the core responsibilities is not limited to the production of finished goods alone. Equally essential is the proper organization of sales processes, ensuring the quality of finished products, exercising effective control over them, and guaranteeing their safe delivery to consumers.

In manufacturing enterprises, sales processes inevitably require expenditures at specific stages and across various operational activities. The conducted studies show that, in pharmaceutical enterprises as well, the structure and proportion of selling expenses represent a significant component of overall enterprise costs. Consequently, this research sets as its objective the conduct of scientific investigations into period expenses in pharmaceutical enterprises, with particular emphasis on selling expenses as one of their main structural components.

REVIEW OF LITERATURE ON THE SUBJECT

In business entities, the organization of cost accounting—including the accounting of selling expenses within the overall cost structure—is governed by the Resolution of the Cabinet of Ministers of the Republic of Uzbekistan “On Approval of the Regulation on the Composition of Costs for the Production and Sale of Products (Works, Services) and the Procedure for Forming Financial Results.” This regulatory document classifies selling expenses as period costs that are taken into account when determining profit from core operating activities and that are not included in the production cost of finished goods¹.

In accordance with the Regulation, the composition of selling expenses in enterprises includes labor costs related to sales activities and the corresponding social tax, transportation costs, expenses for renting buildings and facilities, their maintenance costs, utility payments, advertising expenses, and losses of goods, among others.

Foreign scholar C. Drury defines period costs as costs that are not directly related to the production of finished goods or the provision of services. Therefore, such costs are not included in the valuation of inventories and are recognized as expenses in the period in which they are incurred. Within the structure of these period costs, selling expenses constitute one of the most critical processes and are implemented by the sales department of enterprises².

RESEARCH METHODOLOGY

In the study conducted on the necessity of disclosing information on selling expenses in the accounting reports of pharmaceutical enterprises, such research methods as scientific abstraction, economic analysis, monographic observation, comparison, induction, and deduction were applied.

ANALYSIS AND RESULTS

The development of reporting forms that encompass information used for managerial purposes in enterprises is of particular importance. In international accounting practice, such reports are typically used as supplementary disclosures to financial statements. In pharmaceutical enterprises, the significance of management reporting is increasing substantially in forecasting financial and economic indicators, measuring risks that may arise in pharmaceutical production processes, rational cost management and pricing, as well as in monitoring the processes of selling pharmaceutical products in domestic and foreign markets.

Enterprises prepare management reports in various forms based on the specific characteristics and principles of their activities. In pharmaceutical enterprises, management reporting information should be presented in both quantitative and financial terms and should serve to establish effective managerial control, analyze financial and economic information, facilitate prompt and well-informed management decision-making, and ultimately determine the future development prospects of the enterprise.

Based on the results of our scientific research, it can be stated that the development of management reports in pharmaceutical enterprises and their presentation to internal and external stakeholders is currently a pressing issue. Among foreign scholars who have conducted research in this area, O. Prokopova, in her scientific work devoted to the development of management reporting in pharmaceutical enterprises, formulated new reporting forms of managerial significance based on the specific features of the industry and developed scientific and methodological recommendations for the presentation of these reports, while also improving the methodology for reflecting the results of pharmaceutical product sales.

According to her view, pharmaceutical enterprises should develop the following management reporting forms that correspond to the specific nature of their activities: a register of cash flows and collection of sales revenues; a report on deposited or transferred income; current account statements; inventory reports; balance sheets of medicinal plant raw materials; reports on the movement of fixed assets, low-value inventory, and

1 Ўзбекистон Республикаси Вазирлар Маҳкамасининг “Маҳсулот (ишлар, хизматлар)ни ишлаб чиқариш ва сотиш харажатлари таркиби ҳамда молиявий натижаларни шакллантириш тартиби тўғрисидаги Низомни тасдиқлаш ҳақида”ги Қарори. 1999 йил 5 феврал. 54-сон.

2 Drury C. Management and Cost Accounting, 10th Edition Colin Drury. Annabel Ainscow. ISBN: 978-1-4737-4887-3. 2017.

fast-depreciating items; records of retail turnover; reports on the flow of goods within the retail trade network; reports on the flow of fuel and construction materials; a register of invoices issued to customers (medical and preventive institutions and other enterprises) for sold pharmaceutical goods; personal accounts of customers and balances of other settlements; and income statements.³

At present, all pharmaceutical manufacturing enterprises operating in the Republic of Uzbekistan are required to submit reports in accordance with the “Calculation Form for Determining the Selling Price of Prescription Medicines Produced by a Domestic Manufacturer.” Taking into account this pressing requirement facing pharmaceutical enterprises, this study sets as its objective the development of new reporting forms that reflect the specific characteristics of pharmaceutical enterprises’ activities⁴.

Table 1. Recommended reporting form for determining the selling price of the pharmaceutical product “L-arginine 100 ml” produced by a pharmaceutical enterprise (As of October 2025)

Indicator name	Line code	Amount per unit of pharmaceutical product (UZS)	Share in total costs (%)
I. Cost of the pharmaceutical product, including: (110+120+130+140+150+160+170)	100	10,182	25.11
Raw materials	110	3,062	7.55
Auxiliary materials	120	751	1.85
Packaging materials	130	4,200	10.36
Wages related to production processes	140	1,192	2.94
Social tax on production-related wages	150	143	0.35
Utilities, including: (161+162+163)	160	352	0.87
Electricity	161	283	0.70
Natural gas	162	33	0.08
Water and sewage	163	20	0.05
Waste removal	164	16	0.04
Other costs related to core production processes	170	482	1.19
II. Period costs, including: (210+220+230+240)	200	30,233	74.57
Administrative expenses	210	543	1.34
Selling expenses, including: (221+222+223+224+225+226+227+228+229)	220	22,528	55.57
Marketing expenses	221	6,253	15.42
Advertising expenses	222	5,132	12.66
Intermediary service expenses	223	3,611	8.91
Transportation expenses	224	4,822	11.89
Wages related to sales processes	225	1,408	3.47
Social tax on sales-related wages	226	169	0.42
Depreciation related to sales processes	227	844	2.08
Utilities related to sales processes	228	390	0.96
Other expenses related to sales processes	229	1,087	2.68
Other operating expenses	230	3,413	8.42
Expenses for sales and quality control activities	240	1,428	3.52
III. Financial expenses, including: (410+420+430)	300	128	0.32
Interest expenses	310	128	0.32
Losses from exchange rate differences	320	0	0.00

3 Prokopova O. Management Reporting of Pharmaceutical Enterprises. ISSN 2786-7978; eISSN 2786-7986. SCIENTIA FRUCTUOSA. 2023. № 3.

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Other financial expenses	330	0	0.00
IV. Total costs (100+200+300)	400	40,543	100.00
Net profit (%)	500	48	–
Selling price of the pharmaceutical product, excl. VAT	600	60,000	–
Selling price of the pharmaceutical product, incl. VAT	700	67,200	–

We consider it essential to develop management-relevant reports in pharmaceutical enterprises that reflect the specific nature of their operations.

CONCLUSIONS AND SUGGESTIONS

Based on the accounting reports recommended in this study for pharmaceutical enterprises, the following scientific conclusions were drawn.

First, the distinctive feature of this type of report lies in the fact that the production cost of pharmaceutical products and the level of profit margin added to them must be clearly presented to higher-level organizations, as stipulated by regulatory and legal acts. Therefore, in developing this reporting form, scientific and practical recommendations were formulated in strict compliance with the procedures and rules established by relevant regulations.

Second, in this report developed for the purpose of forming the selling price of pharmaceutical products, costs were grouped into three categories: the cost of the pharmaceutical product, period costs, and financial expenses. In addition, the report includes indicators reflecting total costs incurred by the pharmaceutical enterprise, as well as the selling price of the pharmaceutical product both with and without value-added tax.

Third, in order to clearly demonstrate which cost items contribute to the formation of the production cost of each pharmaceutical product, eleven indicators were included. These indicators further enrich the content of the reporting form developed under regulatory documents for determining the cost per unit of a pharmaceutical product.

Fourth, to provide a more comprehensive disclosure of period costs, these expenses were divided into four groups, and a total of thirteen indicators were included within the structure of period costs. The inclusion of indicators related to sales process expenses and expenses for sales and quality control activities highlights the specific features of this reporting form for pharmaceutical enterprises.

Fifth, the proposed report includes a column that enables the comparison of enterprise indicators and enhances the presentation of analytical information by disclosing the share of each expense in total costs. This allows management personnel to monitor at which stages of enterprise activity costs are incurred and in what amounts, thereby supporting informed decision-making.

Finally, the reporting forms developed in this study assist the head of the accounting function in pharmaceutical enterprises in presenting information on incurred costs and product cost structures to higher-level organizations. Moreover, these reports support pharmaceutical enterprise managers in making important and strategic decisions related to effective cost management and systematic cost control. In addition, the Law of the Republic of Uzbekistan "On Accounting" stipulates that the head of an accounting entity must ensure the development of internal reporting forms, and the proposed reports facilitate the fulfillment of this requirement in pharmaceutical enterprises⁵.

The scientific research processes conducted in this study and the results obtained contribute to the proper accounting of selling expenses in pharmaceutical enterprises. Furthermore, the scientific and practical recommendations developed for management reporting are expected to ensure transparent and analytical disclosure of information on selling expenses in the accounting reports of pharmaceutical enterprises.

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