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IMPROVING THE ORGANIZATION OF PRODUCTION COST ACCOUNTING IN FULL-SYSTEM FARMS SPECIALIZING IN THE CULTIVATION OF CYPRINID FISH

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Abstract: This article discusses issues related to improving the organization of production cost accounting in fully integrated fish farming enterprises. In particular, the objects and cost items of analytical accounting for production costs are proposed.

Key words: fish farming enterprises, production costs, analytical cost accounting, cost objects, cost items.

INTRODUCTION

Currently, large-scale reforms are being implemented to ensure the sustainable development of the fisheries sector, expand the range of fish products, increase export potential, and promote the efficient use of water resources. In particular, the Resolution of the President of the Republic of Uzbekistan, entitled "On Measures to Improve the Management System of the Fishing Industry" [1], defines key priorities for the systematic development of the sector.

Within the framework of these reforms, several priority areas have been identified, including improving the management system of the fishing industry, increasing the efficiency of fish farming and fishing organizations, expanding processing capacities, ensuring the rational use of natural and artificial reservoirs, and introducing scientifically grounded methods together with intensive aquaculture technologies. These measures play an important role in accelerating the development of the fisheries sector, supplying high-quality products to the domestic market, and expanding export opportunities.

However, in practice, the effective utilization of the opportunities created in the sector remains insufficient. In particular, the fish fry production system is still underdeveloped, while the efficiency of using natural and artificial reservoirs remains low. This indicates the existence of problems related to the rational use of available resources, as well as the improvement of production efficiency. Therefore, the widespread introduction of intensive and high-tech aquaculture methods, along with the enhancement of financial and economic mechanisms in fish farms, remains one of the most urgent tasks.

In particular, the implementation of modern accounting systems that ensure accurate cost accounting, reliable calculation of production costs, and the provision of timely and trustworthy information plays an important role in improving the effective management of the sector.

LITERATURE REVIEW

The concept of "production costs" has been examined from various theoretical perspectives by economists and industry specialists in economic literature.

In particular, foreign economists I.T. Abdukarimov and I.V. Ten noted that "the amount of production costs represents the total expenses incurred by an enterprise as a whole, by its structural divisions, and by individual types of products (works, services) over a certain period, expressed in monetary terms. Based on this indicator, it is possible to determine the amount and structure of expenses incurred during the reporting period, analyze their dynamics over several years, and provide a quantitative assessment of their changes" [3].

According to E.I. Gorlova, production costs are defined as expenses incurred directly in the process of producing goods (works, services), resulting from the use of material, labor, and financial resources, determined by production technology and operating conditions, and forming the production cost [4].

According to the domestic economist S.Ya. Khamidova, "Production costs are the expenses of ordinary activities associated with the production of goods, the performance of work, and the provision of services. Together with selling expenses, they constitute the total costs of producing and selling products. Production costs include only direct expenses incurred during the production cycle in the reporting period and classified by cost elements" [7].

According to S.K. Omonov, "Production costs at an enterprise include both direct and indirect expenses related to the production of goods. These comprise direct and indirect costs of raw materials, supplies, fuel, depreciation, labor, and other production-related expenses" [6].

According to M.X. Mardanov, "Cost accounting is a systematic economic process that enables the measurement, classification, and control of all types of costs. It also serves as a basis for managerial decision-making aimed at ensuring the efficient use of an enterprise's financial and material resources" [5].

RESEARCH METHODOLOGY

During the course of the scientific research, various methods were applied, including scientific reasoning, analysis and synthesis, induction and deduction, comparative and abstract analysis, grouping, monographic observation, measurement, comparison, and economic-statistical analysis. The use of these methods made it possible to comprehensively examine the theoretical and practical aspects of production cost accounting in fish farms, identify existing problems, and develop scientifically grounded proposals and recommendations.

ANALYSIS AND RESULTS

The proper and systematic organization of accounting for production costs and harvested products is one of the key factors in the effective management of fish farms. Accurate and reliable accounting data make it possible to analyze production processes, ensure the rational use of resources, and increase economic efficiency.

At present, specific regulatory acts governing the organization of synthetic and analytical accounting of costs and finished products in fish farms, as well as the calculation of production costs, remain insufficiently developed. Therefore, it is recommended to apply the existing general regulatory acts, accounting standards, and methodological guidelines in this field. This, in turn, contributes to the regulation of the accounting system and the improvement of economic efficiency.

In full-system pond fish farms specializing in carp breeding, it is advisable to record production costs separately for each pond in Account 2010, "Main Production," using the following analytical accounts (Figure 1).

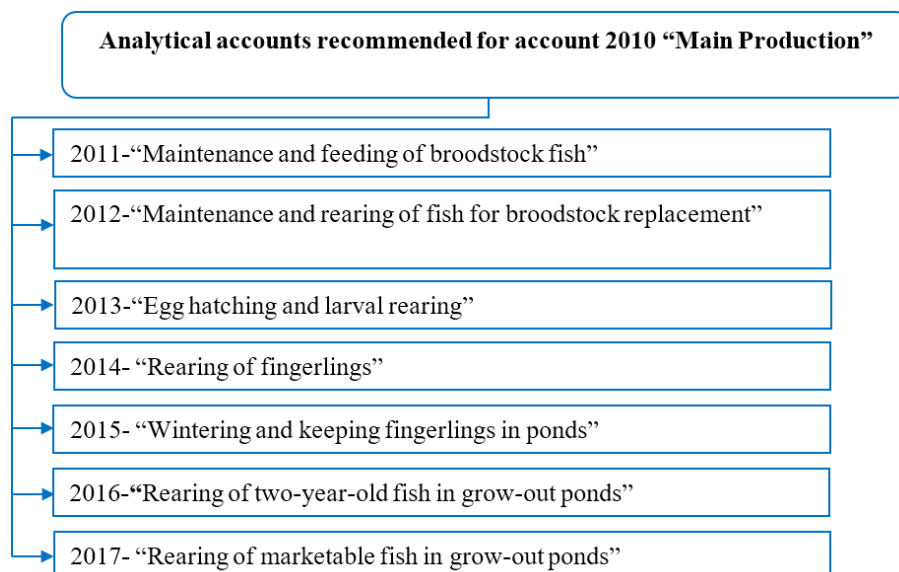


Figure 1. Analytical accounts recommended for organizing production cost accounting in full-system farms specializing in the cultivation of cyprinid fish¹

¹ Source: Author's research

In organizing production cost accounting, the specific characteristics of the industry, as well as its production and technological processes, should be taken into consideration.

The analytical account 2011 "Maintenance and Feeding of Broodstock Fish" includes the following expenses related to maintaining productive fish in ponds:

- the cost of feed and fertilizers applied to ponds;
- labor costs, including unified social payment contributions;
- depreciation charges and repair costs for fish production ponds;
- other costs associated with fish maintenance.

At the end of the reporting period (year), expenses related to the maintenance of broodstock fish, spawning ponds, and production fish are transferred to analytical account 2013 "Egg Hatching and Larval Rearing." This transaction is reflected in the accounting records by debiting analytical account 2013 and crediting analytical account 2011 "Maintenance and Feeding of Broodstock Fish."

After the capture of broodstock fish and the completion of the autumn inventory, the costs of maintaining broodstock fish and ponds from the time of capture until the end of the year are treated as work in progress and included in the cost of larval production for the next reporting period. It is recommended that such expenses be recorded separately in the "Fisheries Production Report" on a cumulative monthly basis.

The analytical account 2012 "Maintenance and Rearing of Fish for Broodstock Replacement" records the costs associated with maintaining replacement fish and the ponds in which they are reared. At the end of the season, an inventory of fish intended for broodstock replacement is conducted, and based on the results, decisions are made regarding their further use, including:

- transfer to broodstock;
- sale to third parties;
- retention for further rearing.

For accounting purposes related to the inflow and outflow of fish intended for broodstock replacement, it is recommended to open account 1111 "Fish for Broodstock Replacement" under account 1110 "Fish in Rearing and Feeding." From the time of capture until the end of the reporting period, the remaining fish and pond maintenance costs should be recorded separately in the "Fisheries Production Report" as work in progress.

The analytical account 2013 "Egg Hatching and Larval Rearing" reflects the following costs:

- costs of maintaining hatcheries, spawning ponds, broodstock ponds, and juvenile fish ponds;
- maintenance costs for production fish and broodstock;
- costs of larval rearing in trays and nursery ponds;
- other costs related to larval rearing;
- costs of procuring and preparing pituitary extracts for injections;
- cost of purchased larvae.

After harvesting juveniles from the ponds, the results of rearing, including their quantity and weight, are determined and recorded in the "Larval Rearing Report for the Season." The standard form of this report should be approved in the accounting policy of the fishery enterprise. Based on the data of this report, a "Summary Record of Fish Farming Activities" is prepared.

Additionally, it is recommended to compile a "Breeding Results Report." This report reflects the availability and movement of production fish and the larvae obtained, as well as their allocation by purpose, including release into ponds for rearing and grow-out, sale, losses, and other uses.

After determining the actual cost of larvae, the difference between the actual cost and the planned cost is transferred from the credit of account 2010 "Main Production," analytical account 2013 "Egg Hatching and Larval Rearing," to the debit of the relevant accounts according to their directions of use.

Based on the "Summary Record of Fish Farming Activities," it is recommended that the following account correspondences be prepared by the accounting department of the fishery enterprise:

1. Recognition of reared larvae as finished products:

Debit: Account 2810 "Finished Products," analytical account 2811 "Fish Larvae";

Credit: Account 2010 "Main Production," analytical account 2013 "Egg Hatching and Larval Rearing" (at planned cost).

2. Recognition of the difference between planned and actual cost of reared larvae:

Debit: Account 2810 "Finished Products," analytical account 2811 "Fish Larvae";

Credit: Account 2010 "Main Production," analytical account 2013 "Egg Hatching and Larval Rearing."

3. Recognition of larvae as finished goods (at planned production cost):

- a) For larvae sold for export:

Debit: Account 9110 "Cost of Goods Sold."

- b) For larvae transferred to grow-out ponds:

Debit: Account 2010 "Main Production," analytical account 2014 "Rearing of Fingerlings";

Credit: Account 2810 "Finished Products," analytical account 2811 "Fish Larvae."

After harvesting the larvae, expenses incurred for pond maintenance are transferred to work in progress and included in the cost of fishery products for the next reporting period. At the end of the year, only the value of work in progress may remain on the debit side of account 2010 "Main Production."

After accounting for all costs associated with larval hatching, the quantity and cost of the larvae obtained are recorded in the "Breeding Results Report."

Recognition of the variance between planned and actual cost of larvae:

a) For larvae sold for export:

Debit: Account 9110 "Cost of Goods Sold."

b) For larvae transferred to grow-out ponds:

Debit: Account 2010 "Main Production," analytical account 2014 "Rearing of Fingerlings";

Credit: Account 2810 "Finished Products," analytical account 2811 "Fish Larvae."

It is recommended that the costs of rearing broodstock and maintaining the ponds where they are kept be recorded in analytical account 2014 "Rearing of Fingerlings." In this account, all expenses incurred from the beginning of the year until harvest for broodstock maturation and pond maintenance are recorded under the relevant cost items. The cost of feed (at actual cost) is also included in the expenses of rearing fingerlings.

The actual cost of larvae transferred to first-stage rearing ponds is determined based on the expenses recorded in analytical account 2013 "Egg Hatching and Larval Rearing." The value of fishery inputs (larvae) is added to the costs of rearing fingerlings based on the "Pond Harvest Report."

At the end of the rearing period, according to the established technology, fingerlings are harvested from the cultivation ponds. After the complete harvest of fish from the ponds, a "Fish Harvest Report" is prepared.

Seedlings are recorded by crediting account 2810 "Finished Products," analytical account 2813 "Fingerlings," and by debiting account 2010 "Main Production," analytical account 2014 "Rearing of Fingerlings" (at planned cost).

The transfer of fingerlings to wintering ponds at planned cost is recorded by debiting account 2010 "Main Production," analytical account 2015 "Wintering and Keeping Fingerlings in Ponds," and by crediting account 2810 "Finished Products," analytical account 2813 "Fingerlings."

The sale of fingerlings is recorded by crediting account 2810 "Finished Products," analytical account 2813 "Fingerlings," and by debiting account 9110 "Cost of Goods Sold."

After determining the actual cost of fingerlings, the variance between actual and planned costs is calculated and, depending on their intended use, is transferred from the credit of account 2010 "Main Production," analytical account 2014 "Rearing of Fingerlings," as follows:

a) the variance attributable to wintering ponds is transferred by debiting account 2010 "Main Production," analytical account 2015 "Wintering and Keeping Fingerlings in Ponds";

b) the variance attributable to sold fingerlings is debited to account 9110 "Cost of Goods Sold."

It is recommended that the costs of wintering and keeping fingerlings in ponds be recorded in analytical account 2015 "Wintering and Keeping Fingerlings in Ponds." In this analytical account, all expenses related to maintaining wintering ponds and other ponds from the beginning of the year until harvest are recorded by cost item.

Furthermore, it is recommended to include in this analytical account the opening work-in-progress balance consisting of the actual cost of fingerlings at the time of transfer to wintering ponds, together with the expenses incurred for wintering ponds from harvest until the end of the year.

The actual cost of fish fry transferred to wintering ponds is documented in the "Wintering Ponds Harvest Report" and used to calculate their total actual cost, including the expenses of maintaining them in wintering ponds.

After wintering, fingerlings (one-year-old fish) are transferred to secondary rearing ponds for further growth. The results of keeping fingerlings (one-year-old fish) in wintering ponds are documented in the "Fish Harvest Report," which records the harvested fish and any losses (weight loss, mortality, etc.) within and above the established norms.

The recognition of one-year-old fish is recorded by debiting account 2810 "Finished Products," analytical account 2814 "One-Year-Old Fish," and by crediting account 2010 "Main Production," analytical account 2015 "Wintering and Keeping Fingerlings in Ponds."

One-year-old fish raised on the farm may be sold to other organizations and individuals. For this purpose, a consignment note is issued. They may also be retained on the farm for further cultivation.

The sale of one-year-old fish is recorded by crediting account 2810 "Finished Products," analytical account 2814 "One-Year-Old Fish," and debiting account 9110 "Cost of Goods Sold."

The transfer of one-year-old fish to second-stage rearing ponds is recorded by debiting account 2010 "Main Production," analytical account 2016 "Rearing of Two-Year-Old Fish in Grow-Out Ponds." This transfer is also documented in the "Pond Rearing Report."

After determining the actual cost of one-year-old fish (fingerlings), the planned cost applied at the time of sale or transfer to second-stage rearing ponds is adjusted to actual cost by writing off the variance between planned and actual costs. At the same time, a credit entry is made to account 2010 "Main Production," analytical account 2015 "Wintering and Keeping Fingerlings in Ponds," as follows:

a) the amount of the variance attributable to fish transferred to rearing ponds is debited to account 2010 "Main Production," analytical account 2016 "Rearing of Two-Year-Old Fish in Grow-Out Ponds";

b) the amount of the variance related to sold fish is debited to account 9110 "Cost of Goods Sold."

Analytical account 2016 "Rearing of Two-Year-Old Fish in Grow-Out Ponds" is intended for recording the costs of rearing two-year-old fish.

All expenses related to feeding two-year-old fish and maintaining ponds, from the beginning of the year until harvest, are recorded by cost item in this analytical account. In addition, expenses related to pond maintenance from the previous year's fish harvest until the end of the year are also recorded in this analytical account.

After the harvest of two-year-old fish, expenses related to pond maintenance until year-end are treated as work in progress and included in the cost of products grown in these ponds in the following year.

In autumn, after harvesting two-year-old fish, the results of rearing are summarized, and a "Report on the Harvesting of Fish in Grow-Out Ponds" is prepared. The report should indicate the harvested fish and any losses, both within and above the established norms.

The recognition of two-year-old fish as finished products is recorded by debiting account 2810 "Finished Products," analytical account 2815 "Two-Year-Old Fish," and crediting account 2010 "Main Production," analytical account 2016 "Rearing of Two-Year-Old Fish in Grow-Out Ponds."

For the value of two-year-old fish transferred to other ponds for further rearing, account 2810 "Finished Products," analytical account 2815 "Two-Year-Old Fish," is credited, while account 2010 "Main Production," analytical account 2017 "Rearing of Marketable Fish in Grow-Out Ponds," is debited.

The sale of two-year-old fish is recorded by crediting account 2810 "Finished Products," analytical account 2815 "Two-Year-Old Fish," and debiting account 9110 "Cost of Goods Sold."

After determining the actual cost of two-year-old fish at year-end, the planned cost is adjusted to the actual cost by writing off the variance between planned and actual costs. At the same time, account 2010 "Main Production," analytical account 2016 "Rearing of Two-Year-Old Fish in Grow-Out Ponds," is credited as follows:

a) the variance related to sold two-year-old fish is debited to account 9110 "Cost of Goods Sold";

b) for fish transferred to wintering ponds, the variance is debited to account 2010 "Main Production," analytical account 2017 "Holding Two-Year-Old Fish in Wintering Ponds."

Analytical account 2017 "Rearing of Marketable Fish in Grow-Out Ponds" is intended for recording the costs of growing marketable fish. This account includes the following expenses:

- maintenance and rearing costs of marketable fish;
- costs of pond maintenance prior to harvest;
- actual cost of two-year-old fish transferred to rearing ponds.

Marketable (commercial) fish are harvested at the end of the feeding period. During the dispatch of fish to sales or processing points, the fish are weighed in the presence of a commission appointed by the head of the fishery enterprise. The commission should consist of a fishery specialist, farm workers, and an accountant.

For marketable fish, as well as after the complete harvest of each pond, a "Fish Harvest Report" is prepared. Sold marketable fish are recognized as finished products of the fishery enterprise. Before preparing the reporting calculation, items are recorded at planned cost. At year-end, after determining the actual cost, the planned cost is adjusted to match the actual cost.

The value of grown marketable fish is recorded by debiting account 2810 "Finished Products," analytical account 2816 "Marketable Fish," and crediting account 2010 "Main Production," analytical account 2017 "Rearing of Marketable Fish in Grow-Out Ponds."

The value of marketable fish sent for processing is credited from analytical account 2816 "Marketable Fish" under account 2810 "Finished Products." It is recommended to open account 2020 "Industrial Production" and record the processing results as a debit to separate analytical accounts for each fish species.

The sale of finished products (marketable fish) is recorded by crediting account 2810 "Finished Products," analytical account 2816 "Marketable Fish," and debiting account 9110 "Cost of Goods Sold."

Thus, the proper organization and maintenance of analytical accounting in full-system farms specializing in the cultivation of cyprinid fish ensures the accurate calculation of the cost of products produced at each stage of production. It also facilitates the creation of an information base for ongoing control, operational analysis of expenditures, and the adoption of effective management decisions.

CONCLUSIONS AND RECOMMENDATIONS

It is recommended to introduce analytical calculations for organizing the accounting of production costs in full-system carp farms. The proposed analytical accounts make it possible to record, control, and analyze fishery costs by production-technological processes and cost items. Based on the "Consolidated Record of Fishing Activities," it is recommended that the accounting department of the fishery enterprise prepare the corresponding account postings. These recommendations improve the relevance, reliability, and usefulness of accounting information generated for the effective management of fishery production processes.

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