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<p>Д.Ташназарова Проблемы совершенствования системы Process Costing</p>	<p>D.Tashnazarova Process costing system improvement issues</p>
<p>Аннотация: В данной статье на научной основе анализируются проблемы совершенствования системы Process Costing на производственных предприятиях. В ней освещены теоретические основы, преимущества и недостатки системы Process Costing, а также предложены современные подходы к повышению эффективности системы. В статье приведены практические примеры и рекомендации по оптимизации себестоимости продукции и управлению издержками производства. Обоснованы возможности повышения эффективности производства и обеспечения конкурентоспособности за счет совершенствования системы.</p> <p>Ключевые слова: технологическая калькуляция, калькуляция продукции, управление затратами, эквивалентная единица, цифровая трансформация, незавершенный продукт, эффективность системы, прямые затраты.</p>	<p>Abstract: This article analyzes the problems of improving the Process Costing system in production enterprises on a scientific basis. It highlights the theoretical foundations, advantages and disadvantages of the process costing system, and offers modern approaches to increase the efficiency of the system. The article provides practical examples and recommendations for optimizing product costs and managing production costs. Possibilities of increasing production efficiency and ensuring competitiveness by improving the system are substantiated.</p> <p>Keywords: Process costing, product costing, cost management, equivalent unit, digital transformation, unfinished product, system efficiency, direct costs.</p>

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ISSUES OF BRINGING ACCOUNTING AND REPORTING OF ECONOMIC ENTITIES INTO LINE WITH NATIONAL AND INTERNATIONAL STANDARDS

Abstract: This article discusses the potential benefits of aligning the accounting and reporting standards of business entities with International Financial Reporting Standards (IFRS). It highlights how adopting IFRS can help increase foreign investment, enable local companies to compete in international markets, and improve the comparability of financial information.

Keywords: accounting, financial reporting, national standards, ifrs, statistical analysis, competitiveness, investment, innovation, business entities.

Introduction. Uzbekistan, as a developing nation, is currently prioritizing the advancement of its various industrial sectors. Simultaneously, comprehensive attention is being directed towards enhancing all economic facets. Central to these efforts is the meticulous accounting of economic transactions. In a notable address to the Oliy Majlis, President Shavkat Mirziyoyev emphasized the critical role of accurate accounting, stating, "Economy is calculation. Careful calculation should be at the forefront of all our endeavors. Without it, our efforts will be as outdated as an old bath or basin." This proclamation underscores the nation's commitment to elevating its accounting practices to contemporary standards.

Another reason why accounting documents are given much attention today is the creation of new enterprises by attracting foreign investment, creating new jobs and at the same time increasing import volumes by organizing goods and services that are not available. In our country, exports are decreasing and increasing. To achieve this goal, the first step is to provide investors with the necessary information. Reports prepared within the framework of the national standard can confuse foreign investors. Therefore, in order to ensure the transition of the President of the Republic of Uzbekistan to the IFRS, the President of the Republic of Uzbekistan adopted the decision No. PQ-4265 dated March 3, 2019 "On measures to further reform the chemical industry and increase its investment attractiveness" and PQ-4124 dated January 17, 2019 No. "On measures to further improve the activities of enterprises of the mining and metallurgical network", laws and resolutions were adopted on the publication of the annual financial report in accordance with International Auditing Standards (IAS) and external audit.

Additionally, on February 24, 2020, the Presidential Resolution PQ-4611 titled "On Additional Measures for the Transition to International Financial Reporting Standards" was enacted. This resolution represents a significant advancement toward adopting the International Financial Reporting Standards (IFRS). The move towards IFRS has also been propelled by the growing integration of the digital economy within the nation, facilitated through innovative developments. The digital economy is intrinsically linked to IFRS, highlighting its relevance and necessity. Consequently, efforts are now being intensified to transition all economic sectors in Uzbekistan to IFRS.

Literature review. Research into the adaptation of accounting and reporting to International Financial Reporting Standards (IFRS) draws upon a broad spectrum of literature, categorized into several primary areas:

1. **National and international standards:** A wealth of literature exists on the evolution of both national and international accounting and financial reporting standards. This includes studies specifically focused on IFRS and how they compare with national standards, providing a comprehensive overview of their development and application.
2. **Research articles:** Various authors have explored the theoretical underpinnings of accounting, as well as international experiences and practices, through research articles. These articles offer insights into the challenges associated with transitioning to these standards and propose solutions to address these issues.
3. **Research in Uzbekistan:** Studies conducted within Uzbekistan have documented the transformation in the accounting system, identifying both challenges and opportunities that emerge during the transition to international standards. These studies offer practical recommendations tailored to the economic characteristics of Uzbekistan.
4. **Textbooks and course books:** Educational materials on accounting and finance, including textbooks and course books, are pivotal in enriching the theoretical understanding of students and professionals alike. These resources emphasize crucial principles necessary for the transition to international standards.
5. **Statistical and analytical research:** This category encompasses the examination of accounting and financial statements through statistical data and economic indicators. Research in this area evaluates the economic efficiency of adapting to international standards.

The comprehensive analysis of this literature not only fortifies the practical and theoretical

groundwork of the study but also illuminates critical facets in the journey of aligning Uzbekistan’s accounting system with international standards. This alignment is instrumental in fostering economic development and enhancing financial stability.

Research methodology. The study employs comparative analysis to examine the issues related to adapting to international accounting and financial reporting standards. This methodological approach enhances the overall quality of the research by systematically comparing national standards with International Financial Reporting Standards (IFRS). The insights garnered from this analysis are crucial for formulating practical, actionable recommendations.

Results of discussion and analysis. The shift towards IFRS is characterized as neither abrupt nor rapid. Rather, it is a gradual process that necessitates substantial time, investment, and expertise. It is imperative to approach the transition to IFRS in a phased manner, allowing for detailed examination at each stage of implementation (refer to Fig. 1). This staged approach helps in identifying potential challenges and solutions, thereby facilitating a smoother transition to international standards.

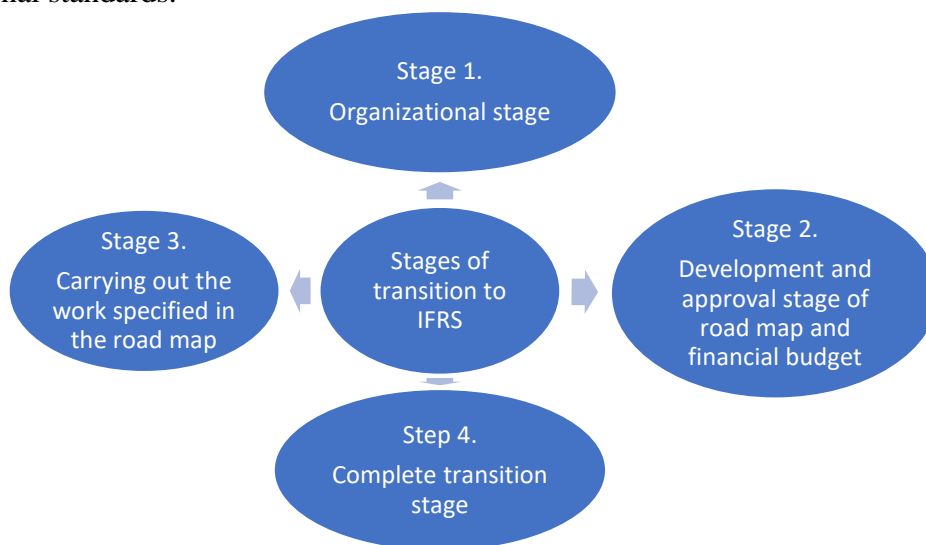


Figure 1. Stages of transition to IFRS¹

Financial statements prepared on the basis of IFRS improve the investment environment in the country. This creates an opportunity for investments of large companies to enter the country's economy. In the modern process of globalization, the need for using IFRS can be determined by the following factors:

- investors and shareholders in different countries will be able to better analyze the financial statements of potential companies based on the same principles, i.e. comparability;
- It is more efficient to prepare a single financial report for all stock exchanges in different countries than for each of them based on the standards of that country. As a result, reporting costs are reduced and the possibilities of raising capital are expanded.²

If we compare IFRS with national standards, there is no significant difference. Therefore, the transition to IFRS in our country is not considered a difficult process.

Approaches to reporting under international standards: In the context of aligning with international financial reporting standards, there are two primary approaches that enhance the clarity and utility of financial reports:

¹K.B. Urazov, Ph.D. (Econ.), professor (SamESI) FIRST STAGES OF IMPLEMENTATION OF INTERNATIONAL FINANCIAL REPORTING STANDARDS, ORGANIZATIONAL AND METHODOLOGICAL ISSUES THAT NEED TO BE RESOLVED IN THEM

² Odinakhan Ikromova Academy of Banking and Finance of the Republic of Uzbekistan INTERNATIONAL FINANCIAL REPORTING STANDARDS AND THE NEED FOR ITS APPLICATION IN PRACTICE

Table 1

Comparative Analysis of Financial Statement Title Based on IFRS and national standards¹

IFRS	National standards
Statement of financial position	Balance sheet
Statement of Profit or Loss and Other Comprehensive Income	Financial performance report
Statement of Changes in Equity	Statement of capital
Cash Flow Statement	Cash Flow Statement
Account Policy and Explanations	Notes, calculations and explanations

- **Disclosure of information based on expense utilization:** This approach involves adhering to international standards by providing additional information about the targeted use of expenses. This detailed disclosure helps clarify financial results by type of expenses, offering a clearer picture of financial performance.
- **Emphasis on forecasting for strategic management:** This method underscores the importance of forecasting within analytical work to strategically manage business processes. Forecasting provides insights into future conditions and potential impacts on the business, thereby aiding in more informed decision-making.

Financial statement preparation methods: The process of preparing financial statements in accordance with IFRS is crucial, yet there is currently no unified methodological approach for modifying financial statements and evaluating their significance. There are primarily two methods employed for IFRS reporting:

- **Adjustment of national reporting (change or transformation):** This method involves rearranging and adjusting accounting information that has been prepared according to national accounting rules to comply with IFRS. This transformation process adjusts existing reports without altering the underlying accounting processes.
- **Parallel accounting (conversion) and reporting:** In contrast, parallel accounting entails maintaining two sets of accounts; one for national reporting requirements and another for IFRS compliance. This approach is comprehensive but can be more costly and complex.

Choice of method: The selection of a method for preparing IFRS-compliant financial statements depends on several factors, including the intended use of the reports, the necessary data integration, the expertise of the accounting personnel, and the available time and financial resources. Due to the high costs associated with parallel accounting, the transformation method has become more prevalent in Uzbekistan, reflecting a pragmatic approach to achieving compliance with international standards.

Challenges in standardizing financial statement transformation: Currently, there is no universal algorithm for altering financial statements to comply with international standards, necessitating a tailored approach for each entity. This variability stems from numerous subjective factors that influence the reporting process, including:

- **Characteristics of financial and economic activities:** The specific nature of an entity's financial transactions and economic engagements significantly impacts how financial data is reported and interpreted.
- **Accounting organization and policies:** The structure of the accounting department and the accounting policies adopted by an entity dictate the methodology for preparing financial statements.
- **Report detailing requirements:** The level of detail required in financial reports can vary, affecting the complexity and focus of the transformation process.

¹Norbekov Davron Eshmurodovich, Nargiza Toirova; Article “Reporting financial results: domestic and international experience.”

- **Resource availability:** The extent of time, financial resources, and human capital available also plays a critical role in shaping the approach to transforming financial statements.

Approaches to transformation: Given these variables, there are several methodologies for transforming financial statements to align with International Financial Reporting Standards (IFRS). An expert tasked with the transformation is granted the autonomy to decide on the most suitable methodology and stages for each specific organization. This flexibility allows for the adaptation of the transformation process to best fit the unique conditions and constraints of each entity, thereby ensuring more accurate and meaningful financial reporting.¹

Conclusions and recommendations. This article has elucidated the fundamental principles of accounting, delineated the distinctions between national and international standards, and scrutinized the methodologies, strategies, and requisite modifications for successful implementation. The analysis underscores the pivotal role that the standardization of accounting and reporting plays in bolstering economic stability and enhancing competitiveness, which collectively foster economic development. To facilitate a seamless transition to International Financial Reporting Standards (IFRS), the following steps are recommended:

- **Regulatory review and update:** Revise and modernize the regulatory framework to align national accounting standards with IFRS, ensuring compliance and relevance.
- **Training and development:** Initiate and deploy comprehensive training programs for accountants, financial managers, and other economic specialists to build capacity in understanding and implementing IFRS.
- **Modernization of accounting systems:** Adopt and integrate modern accounting systems that are capable of supporting the preparation and maintenance of financial statements in accordance with international standards.
- **Organizational restructuring:** Modify organizational structures to better align internal processes of business entities with the requirements of IFRS, facilitating a smoother adaptation.
- **Monitoring system development:** Establish a robust monitoring system to oversee and evaluate the efficacy and compliance of the transition process, ensuring that adjustments can be made as needed.
- **International cooperation:** Forge partnerships with international bodies and leverage experiences from countries that have successfully adopted IFRS. This can provide valuable insights and practical advice, aiding in the transition.
- **Public awareness campaigns:** Engage in extensive public communication to highlight the importance and advantages of transitioning to IFRS, promoting broader understanding and support.

Implementing these steps will enable Uzbekistan to prepare financial reports that meet international standards, thus contributing significantly to the nation's economic stability and competitive edge on the global stage.

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¹PROBLEMS OF PREPARATION OF THE FIRST REPORT ON THE IFRS Diorbek Alijon oglu Mamarasulov

6. Norbekov Davron Eshmurodovich, Toirova Nargiza Shavkat qizi; Article “Reporting financial results: domestic and international experience.”

<p style="text-align: center;">I.Boyqobilova Хо‘jalik yurituvchi subyektlar faoliyati buxgalteriya hisobi, hisobotini milliy hamda xalqaro standartlarga moslashtirish masalalari</p>	<p style="text-align: center;">И.Бойкобилова Вопросы приведения бухгалтерского учета и отчетности хозяйствующих субъектов к национальным и международным стандартам.</p>
<p>Аннотация: Ushbu maqola biznes subyektlarining buxgalteriya hisobi va hisobot standartlarini Xalqaro Moliyaviy Hisobot Standartlari (IFRS) bilan muvofiqlashtirishning mumkin bo‘lgan foydalari haqida bahs yuritadi. Ushbu maqolada IFRS qabul qilinishi xorijiy investitsiyalarni oshirishga, mahalliy kompaniyalarga xalqaro bozorlarda raqobatlashish imkoniyatini berishga va moliyaviy ma'lumotlarning taqqoslanuvchanligini yaxshilashga yordam berishi ta'kidlanadi.</p> <p>Kalit so‘zlar: Moliyaviy hisob, milliy standartlar, MNXS, statistika, tahlil, raqobatbardoshlik, investitsiya, innovatsiya, xo‘jalik yurituvchi subyektlar.</p>	<p>Аннотация: Данная статья обсуждает возможные преимущества приведения стандартов бухгалтерского учета и отчетности бизнес-субъектов в соответствие с Международными стандартами финансовой отчетности (МСФО). В статье подчеркивается, что принятие МСФО может помочь увеличить иностранные инвестиции, дать местным компаниям возможность конкурировать на международных рынках и улучшить сопоставимость финансовой информации.</p> <p>Ключевые слова: финансовый учет, национальные стандарты, МСФО, статистика, анализ, конкурентоспособность, инвестиции, инновации, субъекты хозяйствования.</p>

Тоҳир Толмас ўғли Сатторов – СамИСИ, “Бухгалтерия ҳисоби” кафедраси мустақил изланувчиси

КОРХОНАЛАРДА ПАЙПОҚ ИШЛАБ ЧИҚАРИШ ЖАРАЁНЛАРИ ҲИСОБИНИНГ ХУСУСИЯТЛАРИ

Аннотация. Ушбу мақолада корхоналарда ишлаб чиқариш жараёнлари, улар таннархини шакллантиришнинг хусусиятлари ва молиявий барқарорлиги, таннархни минималлаштириш ва аниқлаш тартиби келтирилган.

Калит сўзлар: пайпоқ, пайпоқ маҳсулотлари, пайпоқ ишлаб чиқариш, пайпоқ ишлаб чиқариш технологик жараёни, ишлаб чиқариш харажатлари, таннарх.

Кириш. Республикамизда сўнгги йилларда ишлаб чиқариш фаолиятини ривожлантириш бўйича қатор ишлар амалга оширилди. Республикамизда маҳсулот ишлаб чиқариш билан шуғулланувчи субъектлар фаолиятини модернизациялаш, техник ва технологик жиҳатдан янгилашни давом эттириш, саноат корхоналарининг иқтисодийдаги ўрнини барқарор ривожлантириш учун қулай шарт-шароит ва имкониятлар, жумладан соҳани ривожлантириш учун солиқлар бўйича ҳукумат томонидан бир қатор имтиёзлар берилиши тўқимачилик маҳсулотларини ишлаб чиқаришини кенгайтириш ҳажмини ошириш учун муҳим аҳамият касб этмоқда. Маҳсулот ишлаб чиқариш ҳажмини оширишда бухгалтерия ҳисоби муҳим роль ўйнайди. Бугунги кунда бошқарув ҳисобининг илғор усуллари, жумладан жараёнли костинг тизимларини жорий қилиш долзарб ҳисобланади. Амалдаги маҳсулот таннархини аниқлаш тартиби бошқарувчиларнинг ахборотларга бўлган талабини етарли даражада таъминлай олмайди. Самарали бошқарув қарорларини қабул қилиш учун маҳсулот таннархи тўғрисида ишончли ва ҳаққоний ахборотлар талаб этилади, қайсики бунга илғор костинг тизимларини муваффақиятли қўллаш натижасида эришилади. Айниқса, костинг тизимларини саноат корхоналари, жумладан пайпоқ ишлаб чиқариш корхоналари мисолида амалга ошириш долзарб ҳисобланади.

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