

**CONDUCTING, CONTROLLING AND ANALYZING COST ACCOUNTING IN
ENTERPRISES IN THE DIRECT COSTING SYSTEM**

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Direct-costing (direct expenses account or variable expenses accounting system enterprise expenses fixed and variable parts separate , product cost only variable expenses (direct materials , labor and variable additional expenses) based on counts . Constant expenses (depreciation , administrative expenses) period expenses as benefit and damage on account of This system is marginal income (sales) sum minus variable expenses) main indicator as uses and enterprise to the leaders short term decisions acceptance in doing help gives . Uzbekistan in enterprises direct-costing still complete underdeveloped although it is management account important part as expenses efficiency to increase service does . Below of the system expenses account to manage , to manage and analysis in doing aspects , as well as problems and opportunities seeing is released .

In direct-costing expenses two to the group divided by : variable expenses product at cost is entered and inventory value forms , permanent expenses and immediately benefit and damage on account of It is written as . This is traditional complete absorption costing difference does , because permanent expenses to the product not distributed . Account in the conduct following methods applies to :

- **Variable Costs** : Direct materials (account 1010), labor salary (6710 account) and variable additional expenses (e.g. electricity) energy).
- **Permanent Expenses** : Depreciation , rent right and administrative expenses
- **Distribution Bases** : Labor watches , car time or added value based on indirectly expenses is distributed .

This system inventory value simplifies and like FIFO/LIFO methods to apply makes it easier , but permanent expenses indissolubility complete the cost in calculation additional calculations demand does .

In management direct-costing marginal income calculation through decision acceptance to do For example , additional orders acceptance to make , product assortment optimization or external buy to take when choosing variable expenses main role plays . System flexible budgets and standard expenses with integrates , this to the leaders expenses deviations (actual and planned difference) control to do opportunity gives . Uzbekistan in the enterprises he works release size increase and resources to optimize help gives , but tax system and legal of standards shortage difficulty gives birth .

In the analysis direct-costing harmless break - even point point , $BEP = \text{constant costs} / \text{marginal income unit}$) to calculate opportunity gives , this sell size and benefit between dependency shows . Deviations reasons (quantitative or price (by) analysis is made , of the products profitability For example , marginal income ratio = $(\text{sales} - \text{variable expenses}) / \text{sales} \times 100\%$. This enterprise of divisions usefulness assessment and cost reduction reserves to find help The analysis uses CVP (cost-volume-profit) models supports and graphic through methods (BEP diagrams) future forecasts shapes .

Direct costing in use following problems there is :

Problem type	Description	Uzbekistan context
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Distribution difficulties	Permanent and variable expenses clear division difficult , semi-variable expenses (e.g. electricity) are conditional is distributed .	Production release complexity deviations to determine makes it difficult .
Complete cost absence	Product complete cost does not show , far term in pricing additional account demand is being done .	Traditional into account dependency because of underdeveloped .
Tax and legal restrictions	Inventory value low happened for tax the load increase possible ; in Uzbekistan management account mandatory it's not .	Legal in documents by designating It is not set , it takes time .
Profitability danger	Only variable expenses recoverable low useful activity acceptance to do danger .	In competition dumping prices damage to bring possible .
Analysis restrictions	Linear hypotheses (CVP) are true in case malfunction possible , inventory changes profit breaks .	Historical information future to their decisions enough it's not .

System following opportunities gives :

Opportunity type	Description	Benefits
Decision acceptance to do simplification	Marginal income through BEP and profitability fast calculation	Short term decisions (orders) acceptance Ideal for making , assortment) .
Control and optimization	Deviations analysis to do and flexible budgets .	Cost reduction and resources effective distribution .
Analysis and forecast	CVP models and graphic methods through benefit forecast .	Sale size to changes adapt , risk reduce
Development potential	Automation and international to standards adaptation .	Marketing in Uzbekistan and internal audit strengthen .
Profitability price	Divisions and products comparative analysis .	Profit sources determination and harmful activity stop

Conclusion as in other words , direct-costing in enterprises expenses efficiency increase for strong tool is , but Uzbekistan under the circumstances legal the base reinforcement and technologies current to grow This system is necessary . right application through enterprises competitiveness and usefulness increase possible . Additional information for management account to textbooks appeal eat .

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