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THE FEATURES OF METHODS OF CALCULATION OF THE COST AT THE INDUSTRIAL ENTERPRISES OF FERROUS METALLURGY

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Annotation

In this article, the cost of the steel industry legislative framework for the management account of the main objectives and priorities for the development of the steel industry, iron and steel industry production costs account management features to cover in detail the stages of the formation of the impact of the creation of the calculation.

Key words: the steel industry, the cost of management, cost, costing, production process, the process of processing.

Introduction

The Cabinet of Ministers of the Republic of Uzbekistan, on 22 January 2015, "The industry is to reduce production costs and carry additional measures to reduce production costs." According to the №8 rule, local enterprises is to further enhance the competitiveness of manufactured products, increasing production and sales volumes in domestic and foreign markets, in line with the sustainable development of the industry and to ensure the growth of the export potential of the economy, as well as energy efficiency and energy-saving standards, more effectively in order to set the following:[1]

•to reduce energy consumption and improve the efficiency of energy production;

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•standards of technological processes and raw material costs, operating and overhead costs through the introduction of information and communication technologies, to rationalize.

Based on the above decision, the steel industry in the conditions of the high capacity of the material resources, will improve the quality of information and improve analysis tools to manage costs through the application of efficiency problems.

The role of the steel industry is to improve the material and technical base of production and reproduction, modernization, technical and technological renewal of calmness. Therefore, the requirements of market relations, the development of the steel industry, to radically improve the material and technical base, the network entities of new techniques and technologies, in turn, is one of the most urgent tasks.

Related work:

The basic principles of cost management at the industrial enterprises of ferrous metallurgy are[2]:

- methodological unity at different levels of cost management;
-cost management at all stages of the product lifecycle - from creation to disposal;
-organic combination of lower costs with high quality products (works, services);
-aiming at avoiding excessive costs;
-interchangeability of resources;
-widespread adoption of effective cost reduction methods;
-improvement of information support of the magnitude of the costs;
-increasing interest of industrial divisions of the enterprise to reduce costs.

The share of raw materials, fuel costs and energy, works and services by outside organizations, make up a large part of the total cost of production of ferrous metals.At the same time on energy costs account for a significant proportion of the cost price of steel products.A significant reduction of production costs and energy consumption of steel products, process waste emissions into the environment, efficient use of the equipment, improve productivity and profitability.

Cost management of metallurgical enterprise has been based on cost accounting for production stages, normalization and analysis of raw materials, fuel, energy and other material and labor

resources. Such a management system in a multi-stage production of iron and steel production does not reflect the natural structure of the final product costs. All associated costs accounted for the final processing. Under the conditions of market economy, mechanism requires systematic evaluation of the real structure of the specific material costs of the entire process chain of each type of steel products in natural, conventionally-kind (fuel and energy) and value terms. The cost of production of steel products should include all items: cost factory, cost of main and auxiliary shops, the real factory (branch, regional) unit costs.

Compliance with all the principles of cost management system provides the basis for the economic competitiveness of the enterprise in a market economy.

The conditions of the financial capacity of the steel industry in the use of material resources, to improve the quality of information and improved analysis tools through cost management efficiency problems.

The process includes three main processing of ferrous metallurgy: steel, iron smelting, and metal production. The steel industry in terms of technology adaptation processes are as follows: the full production period, steel production technology includes all the stages of the process. The full production period, the technology in all stages of the process through the implementation of business. This treatment plants, where production process for metal processing in one or more steps is limited.The elements of cost in the steel industry are:

- raw materials and basic materials (iron ore and manganese ore, sinter, metal scrap, ingots, bars, etc);
- auxiliary materials (fluxes, alloying additives, refractory, etc);
- from the fuel (coal, coke, fuel oil, natural gas);
- energy from the (thermal and electrical);
- depreciation of fixed assets;
- wages of primary and secondary;
- social security contributions;
- other expenses.

In the steel industry, production costs increase from redistribution to repartition. Each redistribution consumed is not only the primary cost elements and semi-finished products and products of the previous stages, auxiliary and ancillary industries, which are the primary elements of the costs for this processing. To determine the cost of production in certain departments of the enterprise cost components, you must be decomposed into constituent elements of the cost of production of previous stages, for them, in turn broken down into their constituent elements preceding process stages, etc. is the definition of production costs allows you to set the content of the economic costs.

In ferrous metallurgy, calculation shall be made in all kinds of products: finished goods - rolling, pipe; semi-finished products - pig iron, ingots, bars (axial and blacksmith). Auxiliary products shops - sinter, coke, refractory's; products and services auxiliary shops - steam, electricity, blowing oxygen; by-products - slag bricks, consumer goods and other products.

In the calculation of all types of purchased raw materials, semi-finished products, materials, fuel and energy are taken on workshops harvested, i.e. taking into account transport costs, raw materials, semi-finished products, materials, energy and services of own production - at the cost of their production.

In the steel production calculation of the cost is carried out in general in the shop, as well as individual units and types of products. Therefore, along with the shop (production) cost and make high-quality aggregate calculation (for example, calculation of the cost of each iron blast furnace, by type of cast iron). The guild and the aggregate calculation up to the conditional (present) a ton, and high-quality - the physical tone of species (varieties) products.

It should be noted that a systematic approach finds expression in the fact that cost management is measured by the effectiveness of the weakest link of the system[3]. Such a body might be: low valuation costs, mediocre motivating and encouraging staff for their reduction, insufficient in volume and unsatisfactory in quality analysis, cost accounting system does not provide guidance needs. Methodological unity of formation expenses at different levels requires uniform requirements for the provision of information, forecasting, accounting, cost analysis across the

enterprise. Compliance with all the principles of the formation of the cost base creates the economic competitiveness of the enterprise, the conquest of their leading positions on the market.

Aggregate costing covers the cost of production of all kinds of products, scheduled for production in this unit. Varietal calculation includes the costs of certain types of products (varieties), differing in the production process and raw materials (by type of cast iron, steels groups, etc).

The total cost consists of the cost of production and non-manufacturing costs. Non-production costs - it costs, mainly related to the realization of finished products (packaging, shipping, transportation, etc.). In addition, they include training costs, charges on the content of sect oral research institutes and other expenses.

Steel industry production costs affect the organization of management accounting.
Certain overestimate the metallurgical enterprises of the manufacturing process and metallurgical properties different stages of technological and production method to show compliance. Using the method of hot or cold rolled steel production, steel production in the electric steel smelting or koverter method can be provided[4].

In such circumstances, not only the equipment, but is different from the main and auxiliary materials, quickly outdated tools available to help at least some of the some of the shops and services, the steel can be processed. The production costs of the steel industry planning, control, accountability and the need to organize the distribution and material costs are affected. The full period of the production of non-ferrous metallurgy enterprises are in the process of production of metal processing, the processing of each treatment reduces the value of the half-finished product. Accordingly, the previous cultivation metal processing efficiency of the management of costs directly related to the amount of the cost of the final product is ready for production. This is the cost of production in accordance with the accounting process more difficult. Ferrous metallurgy accounts directly stages of processing technology and its impact.

Ferrous metallurgy costs are due to the impact the next feature, which is the distribution of indirect costs. The cost of direct material costs and labor costs, unlike the provision in the form of traditional direct cost of steel production costs as only the material costs are considered.

Taking into account other costs and then distributed to the finished product. Thus, the cost of overallmetallury "processing costs" is used, they are considered indirect costs and complex.

Production costs overall processing costs recorded in the context of some of the approved substances. Accordingly, the calculation with the half-finished products is determined by the cost of the finished product. Taking into account the specifics of the formation of the cost of the products on the production cost of the finished product can be presented in the form of regular events. Cost of goods of processing method of accounting report on the final cost of processing calculation will be made. In turn, each of the next half-finished products manufactured as a result of this processing costs and the cost of processing half-finished mahsulotilar cost.

Distribution of the costs between the treatment of certain types of the product was carried out using the indicator of the capacity of the labor, the treatment given to the financial resources, it will be possible to determine the correct value (and culling down).

The cost of the finished product, the consumption of resources, including financial resources, a section of the third processing directly observed is not possible, because this is the first and the second processing calculation of information. If the process remains unfinished production, given the existence of half-finished products warehouse, the substances or elements of it will be possible to determine the cost of the finished product.

Ferrous metallurgy calculation on the cost of resources used per unit of finished product package (open) does not keep track of the situation. The above-mentioned problem of costs is important to ensure the transparency of the process of formation, that is, before and after linking the cost of processing trade (metal) production cost structure, they can not provide information on the structure and dynamics of the whole.

Results:

In our view, the formation of the ferrous metallurgy industry, the calculation includes five stages. At the first stage of the overall production, the volume of the study for the production of half-finished products to prepare information on the specific gravity of what has happened. The table is formed, to expel brak, final production and processing of inventory due to the change in the balance of production reflect changes in the size of the half-finished product. The primary basis of the information available at this stage in the direction of this production, and brak, and the final production of the solutions required to detect the presence of the ruins of half-finished products in warehouses.

Model:

As a result, it is based on the technology of the production of the steel industry to check the arithmetic accuracy of the information and the treatment of finished products can be detected by the following formula:

$$\mathbf{FP = PP_1 - Ch_1 - B_1 - \Delta GDP_1 - \Delta QQ_2 - Ch_2 - Ch_2 - \Delta GDP_2 - \cdots - QQ_n - Ch_n - B_n - \Delta GDP_n} \quad (1)$$

Where: FP - kind of finished product;

PP_1 - in the first half-finished products processing;

Ch_1, (Ch_2, Ch_n) –The first (second, nth) kind of decoration to expel;

B_1, (B_2, B_n)–The first (second, nth) in kind from the processing of semi-finished products of brak;

ΔGDP_1,(ΔGDP_2, ΔGDP_n)– The first (second, nth) working the final change in the volume of production;

ΔQ_2, ΔQ_n – The second change in the balance, and working half-finished goods warehouse

Automated production management system, in this case, because it is not labor-intensive production to semi-finished products on the basis of route plans in their action plans, each input processing and the output size can be set.

2nd step- some metal products for production capacity tonnes for allocation of indirect costs allocated based on the processes of refined products such costs is necessary to distinguish between the distribution ratio.

Implementation of the calculation of the finished product is calculated as follows:

$$K_{c_i} = \frac{V_{e_i} \times K_{p_n}}{\sum_i^n (V_{e_i} \times K_{p_n})}, \qquad (2)$$

They are:

K_{ci} –speed distribution of the I product for a special treatment of indirect costs;

$Ve_{.i}$, $V_{e.n}$ – processing and dropping down i, n-The volume of semi-finished products;

$K_{p.i,}$ $K_{p.n}$– i, n- semi-finished product processing capacity of the labor factor of the product.

In other words, this factor is considered in a similar performance for all semi-finished products in the total tonnes (estimated) to reflect the size of the share of semi-finished products.

3rd stage -this gradual process of direct costs for the collection and compilation of information about the products pass through it. At the same time, all the costs directly and directly enter the information brought by the group to the synthesis of a variety of actions. Direct costs brigade leaders, shift reports, calculation will be displayed on the report based on the information available on the consumption of metal in the production of a certain product. At the same time, on the basis of primary documents products to differentiate products with oriented production will be needed. In the process of semi-finished products processing shop in warehouses caused by the remnants of their production accounts on the basis of the available information has to be a certain size and value of the product which can be differentiated.

4th stage - at this stage in the production of a certain product overhead data collection and generalization recommended. In contrast to the traditional picture of the cost estimate summary table at this stage, the total production of goods in store for all indirect costs in the auxiliary table (data) is necessary. Costing System plans to reflect the value at the end of the month. Thus, not only the amount of costs, but also shop for other indicators that reflect the activities of the store report can serve as a basis for calculation.

5th (final) stage - ssfinished products with approved cost structure of the articles, a summary of the production costs. The contents of each phase must be connected to the sources of information used by the results.

Conclusion:

In conclusion, we can say that the production of iron and steel enterprises in the network properties is unique. The system of the administrative account and the account of non-ferrous metallurgy enterprises in general and administrative expenses as small systems have a unique quality. The main directions for improving the quality of information on the costs of non-ferrous metallurgy enterprises material management efficiency calculation of metallurgical production costs as the main source of information on repair and description of these cost and resource management, strategic and operational aspects regards steel industry, taking into account other characteristics of cost management for the development of improved accounting methods.

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