IMPROVING THE METHODOLOGY OF CASH FLOW ACCOUNTING IN PROCESSING ENTERPRISES

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Abstract

The purpose of the article is to develop a concept related to the theoretical, methodological rules and tools of cash flow accounting in processing enterprises. The article describes the technology of influencing the turnover and composition of funds in a processing enterprise to increase production, in which algorithms for the turnover and composition of funds are developed. The result of the research is effective management of production in the enterprise, acceleration of turnover of working capital, reduction of product costs, achievement of maximum level of profit, increase of profitability, finding solutions to decision-making problems at different levels, the influence of cash circulation in increasing production efficiency and reducing costs, production internal reserves search provides an opportunity to optimally use the internal potential.

Keywords: Cash Flow Calculation, Acceleration of Turnover Of Working Capital, Reduction of Product Cost, Maximum Profit, Increase of Profitability, Optimal Use of Internal Potential.

1. INTRODUCTION

The issue of improving the methodology of cash flow accounting in enterprises is one of the urgent problems of scientific research. These problems encourage us to find solutions to issues such as effective management of production in the conditions of innovation, acceleration of turnover of working capital, reduction of product costs, achievement of maximum profit, increase of profitability, and decision-making at various levels.

Economic reforms are important in accounting for cash flow in enterprises, which is primarily directly related to accounting for the production process. The enterprise is characterized by a production cycle. During the production period, there are cases such as differentiation, prolongation of production processes compared to the calendar year.

In the course of the reform, it is necessary to take into account such features as the specificity of the means of production, the spatial distribution of production, its seasonality and specificity, and the considerable consumption of the product. The formation and use of information on income, expenses, profit and profitability is important for the management of production in the enterprise.

The absence of an accounting system does not allow objective reflection of the turnover of funds in enterprises, management of production processes, formation of product costs, and determination of the reality of financial results.

Currently, there are fundamental disagreements in the rules of international financial reporting standards in the methods of reflecting the circulation of funds, classifying income and expenses, and determining profit. This situation leads to a violation of financial results. The diversity of approaches to creating an accounting system complicates the process of economic integration.

Therefore, the purpose of improving the methodology of cash flow accounting in enterprises is to increase production efficiency, to search for internal reserves of production while reducing costs, to optimally use internal potential, and to achieve economic efficiency.

But today, neglecting the circulation and composition of funds in production, imperfect planning, violations of the rules of management organization cause certain deficiencies to appear. Also, despite the fact that managers at different levels in enterprises pay attention to the accounting of cash flow, some theoretical and practical aspects of these problems have not yet been solved.

One of these problems is the development of a scientific methodology for maintaining the circulation of funds in enterprises on the basis of complex production. This is especially evident in the context of reforming management accounting in Uzbekistan in accordance with international financial reporting standards.

2. LITERATURE ANALYSIS AND METHODOLOGY

Stashkova I.V., Koneva A.A., Miroshnichenko T.A., Pavlova S.A., Prokhorova E.L., Gutova A.V. ., Dranishnikova D.N. such economists conducted scientific research. In particular, Stashkova I.V.developed the concept of the integrity of the role of money circulation in management; proposed a system of evaluation of indicators related to the formation and use of money in ferrous metallurgical enterprises, the general and specific laws, financial condition, liquidity, solvency and profitability indicators; Algorithms for calculating coefficients included in cash flow assessment models and developed recommendations for making management decisions on profit distribution taking into account the composition of cash flow for activities aimed at preventing and reducing the risk of solvency of enterprises with stable profitability [7; p.110 – 116].

Koneva A.A.in the conditions of a market economy, he developed methodological recommendations for the preparation of a report on the circulation of funds, taking into account the requirements of the International Financial Reporting Standards, the methodology of accounting for plastic cards in off-balance accounts, improving the reflection of the circulation of funds in accounting registers, mathematically describing the methodological approach of the circulation of money, adjusted the turnover forecasting methodology to the features related to the activities of enterprises [2; p. 130 - 136].

Miroshnichenko T.A.systematized the methodology of cash flow management in agricultural enterprises; developed accounting registers for cash accounts, explained the inflow and outflow of funds in the cash accounts, debit and credit circulation, income and expenditure distribution according to the types of activities of the enterprise [5; p. 83 - 92].

Pavlova S.A.proposed a factor model for optimizing cash flow in the enterprise and a system for the specific characteristics of retail trade by optimizing cash flow [6; p. 47 - 63].

But improving the methodology of cash flow accounting in processing enterprises,spent on the joint production of flour and feed productsexpenses,moneyturnover and composition of fundsmaking decisions about evaluation,to the joint production of flour and feed productsdirectedof fundsThe forecast for 2030 is not based on scientific methods.

It should be said that the intensive growth of the volume of production in enterprises is ensured by the change in the circulation and composition of funds and the factors influencing them. In this case, it is related to the scientific justification of the circulation and composition of funds.

Our goal is to bring the interrelated elements of cash flow and structure in the enterprise into a single system. In this case, the core of the production program is the circulation and composition of money.

When giving a mathematical description of the turnover and composition of funds, we express the composition of the company's funds through the following indicators: the company's own funds; funds attracted to the enterprise; debt obligations and other funds of the enterprise. The circulation and composition of funds are based on such principles as maturity, security, solvency, repayment, and intended use.

It is necessary to take into account the quantitative and qualitative indicators of circulation in each group of funds. In a certain period (time), the turnover of funds and the initial balance of the groups within it must be fully or partially updated. The update of the circulation and composition of funds envisages a change in the initial conditions of their inflow and outflow.

When the circulation and composition of funds are completely updated, their initial balance is fully taken into account in the outgoing part of the circulation. When they are partially - partially updated, the output part of the circular movement is used or remains unchanged in this group.

In practice, the balance method is used to calculate the turnover and composition of funds. Standard basic conditions are taken into account in the circulation and composition of funds. Below, the composition (algorithms) of the standard basic conditions for the circulation and composition of funds have been developed, namely:

1. Cash flow (M_{ik}) consists of the sum of the company's own funds (M_{om}), debt obligations (M_{qm}), borrowed funds (M_{jm}) and other funds (M_{bm})

$$M_{ik} = M_{om} + M_{qM} + M_{jM} + M_{bM}$$

2. Cash flow (M_{ich}) consists of the cost of raw materials and materials (M_{xq}), production costs (M_{it}), period costs (M_{dx}), financial activity costs (M_{mx}) and other funds (M_{mb}):

$$M_{ich} = M_{xq} + M_{it} + M_{dx} + M_{mx} + M_{mb}$$

3. The sum of the funds received at the beginning of the plan period (M_{ki}) and the funds received in the current period (M_{ik}) is equal to the sum of the funds withdrawn (M_{ich}) at the end of the plan period and the funds withdrawn in the current period (M_{chi}).

$$M_{ki} + M_{ik} = M_{ich} + M_{chi}$$

4. Amount of funds (M_{ih}), net profit at the discretion of the enterprise (M_{sf}), depreciation allowance (M_{aa}), foreign funds (M_{xi}), resources equal to property (M_{tm}), insurance compensation (M_{st}), shareholders' funds (M_{am}), budget funds (M_{bm}), placement of shares (M_{aj}), commercial loans (M_{tk}), bank loans (M_{bk}), centralized loans (M_{mk}), leasing (M_{lz}), equal to the amount of forfeiture (M_{ff}), franchising (M_{fr}), project financing (M_{lm}) and other funds (M_{bh})

$$M_{ih}=M_{sf}+M_{aa}+M_{xi}+M_{tм}+M_{st}+M_{am}+M_{bm}+M_{aj}+M_{tk}+M_{bk}+M_{mk}+ M_{lz}+M_{ff}+M_{fr}+M_{lm}+ M_{bh}$$

5. Gross profit (loss) on the sale of products (MD_{yf}) is equal to the sum of the net income from the sale of products (MD_{st}) and the cost of goods sold (MD_{mt})

$$MD_{yf} = MD_{st} + MD_{mt}$$

6. Period expenses (DX_{dx}) are equal to the sum of selling expenses (SX_{sx}), administrative expenses (MX_{mx}), other operating expenses (OX_{ox}) and accounting period expenses (KX_{kx}) that will be deducted from the future taxable base

$$DX_{dx} = SX_{sx} + MX_{mx} + OX_{ox} + KX_{kx}$$

7. The profit (loss) of the main activity (AD_{af}) is equal to the difference between the gross profit (loss) of the sale of products (MD_{yf}) and the sum of other income of the main activity (AD_{fb}) and the expenses of the period (DX_{dx})

$$AD_{af} = MD_{yf} + AD_{fb} - DX_{dx}$$

8. Income from financial activity (DM_{fd}), income in the form of dividends (DM_{dd}), income in the form of interest (DM_{fsh}), income from long-term financial leasing (DM_{ld}), income from exchange rate difference (DM_{vk}), other income from financial activity (DM_{bf}) is equal to the sum of

$$DM_{fd} = DM_{dd} + DM_{fsh} + DM_{ld} + DM_{vk} + DM_{bf}$$

9. Expenses on financial activities (XM_{fx}) are equal to the sum of interest expenses (XM_{fsh}), interest expenses on long-term financial leasing (XM_{lf}), losses from exchange rate differences (XM_{vk}), other expenses on financial activities (XM_{bx})

$$XM_{fx} = XM_{fsh} + XM_{lf} + XM_{vk} + XM_{bx}$$

10. The profit (loss) of general economic activity (UF_{fz}) is equal to the difference between the profit (loss) of the main activity (AF_{fz}), the sum of income from financial activities (DM_{fd}) and expenses from financial activities (XM_{fx})

$$UF_{fz} = AF_{fz} + DM_{fd} - XM_{fx}$$

11. Net profit (loss) for the reporting period (SF_{fz}) is equal to the difference between profit (loss) before profit tax (FS_{fz}) profit tax (SF_{fs}) and taxes and fees paid on the account of profit (FC_{sy})

$$SF_{fz} = FS_{fz} - SF_{fz} - FC_{sy}$$

12. The rate of return (MR_{rd}) is equal to the ratio of net profit (SF_{fz}) to expenses (M_{ix}).

$$MR_{rd} = SF_{fz} * 100 : M_{ix}$$

13. The conditions of money circulation are expressed in the form of the following inequalities:

$$M_{ik} > M_{ich}; \quad MD_{st} > MD_{mt}; \quad (MD_{yf} + AD_{fb}) > DX_{dx};$$

$$(AD_{af} + DM_{fd}) > XM_{fx}; \quad FS_{fz} > (SF_{fz} - FC_{sy}).$$

There fore, these models and algorithms serve as the basis for creating the turnover and composition of funds for a certain period (month, quarter, year). The typical conditions of the circulation and composition of funds, the specific characteristics of their circulation during the planning period are summarized, taking into account the quantity and quality.

3. DISCUSSION AND RESULTS

Functional support, software, information support and other organizational and methodical measures are developed in Electronic computer for the implementation of experimental calculations.

The functional support of the calculation relies on models and algorithms related to the product production program, taking into account the conditions and characteristics of the enterprise's activity. Relationships between models and algorithms are provided on the basis of a single information base.

The single information base is the basis of information supply. In information processing, the information that is entered and printed in the information source is divided into separate groups. The set of input data consists of financial statements of enterprises, accounting, standards and other information.

Calculations of the product production program and the status of economic indicators are analyzed through the information in the Electronic computer. The optimal values of the economic indicators in the product production program are formed by re-adjusting the initial parameters within the accepted limits.

A version of the results obtained after an iteration of intermediate calculations is printed. Depending on the level of satisfaction with the results, the experimenter decides whether to continue or terminate the experiment.

We studied the organizational, production and economic activities of a number of processing enterprises in the republic for information processing. We divided the influence of factors affecting the production program into objective and subjective groups.

The objective group includes natural-climatic conditions, production lines of the enterprise, state of material-technical base and production technology, type of grain; financial situation of the enterprise.

The subjective group has the opportunity to study and analyze the state of the enterprise's activity, the scientific basis of the decisions made, and the organization of material and moral incentives for employees; is to encourage a positive attitude towards resources and their effective use.

When developing a production program, each group is considered separately, and the final results are summarized at the enterprise level. The main goal of the production program is to determine the maximum volume of production, taking into account the effective use of the production potential of enterprises.

Managers at different levels quickly monitor the activities of enterprises based on the information of the management account. They monitor ongoing processes in enterprises in real time, take timely measures to eliminate deficiencies that lead to increased costs and reduced profitability.

For this, management accounting must provide information to managers at different levels of administrative management, focus on solving issues of production management based on the level of responsibility and rights of managers and specialists.

It is necessary to have information about the effect of the decisions made by the enterprise on the effectiveness, cost of production and financial results. Through the use of information, enterprises can effectively organize internal control of economic activities, ensure the economic stability of the enterprise, and make quick management decisions in this regard [1; p. 415 - 428].

To achieve this goal we use software based on the rule of systematic information and logical connectionsturnover and composition of funds in enterpriseswe have developed a scheme for evaluating the efficiency (Fig. 1).

In the study, we created algorithms and models for finding solutions to increase production efficiency in enterprises. By implementing them, we developed the solution parameters of the given problem. We used some of these parameters as parameters for the solution of analytical problems at the next stages of calculation.

After all indicators related to increasing production efficiency in enterprises are balanced, managers of different levels compare the results of decisions made on alternative options.

If the result of any of the generated alternative scenario options is not satisfactory, the managers of different levels refer to the database again, using the new mass data in quantitative form, they release the algorithms and models.
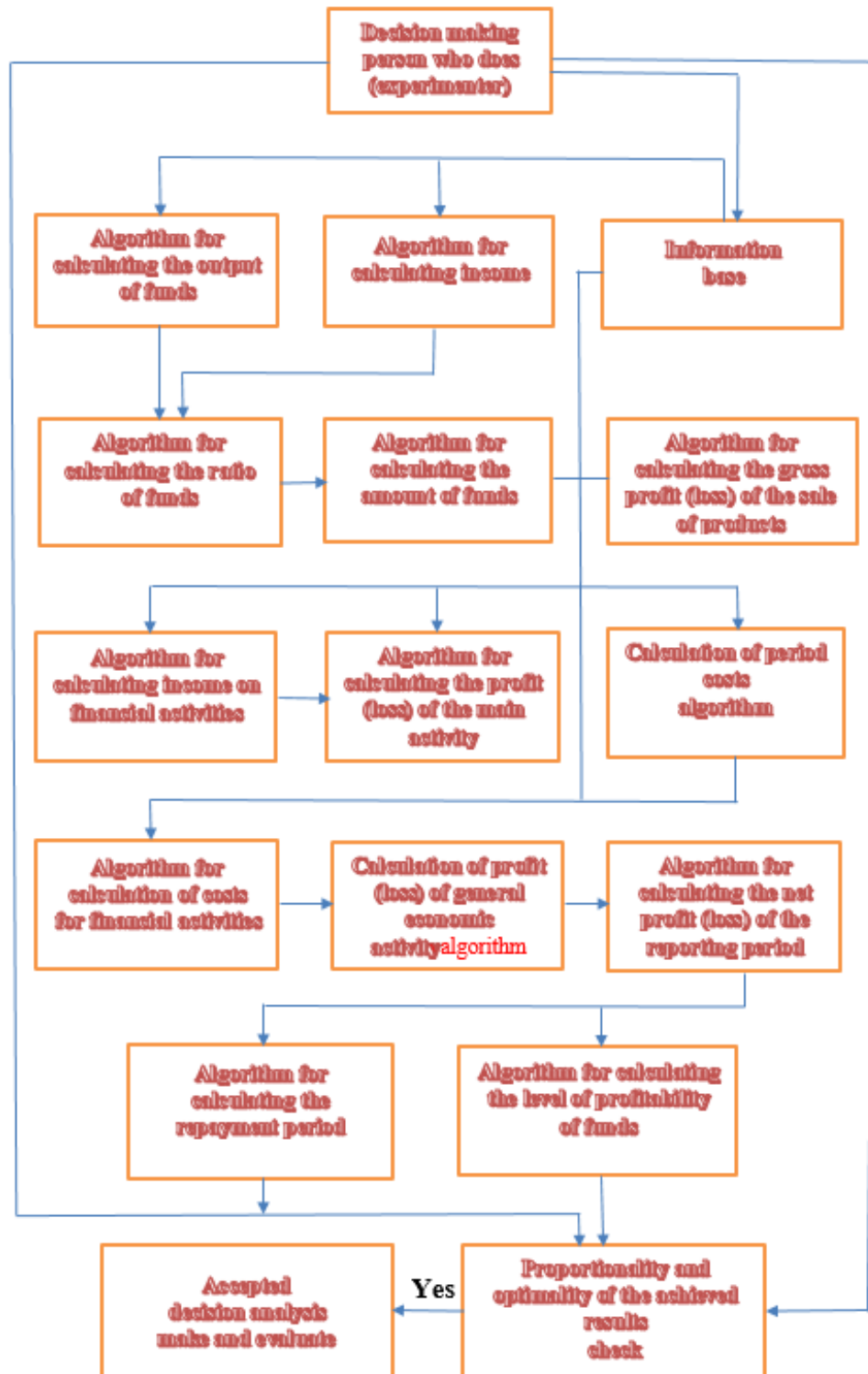
Pic 1: A mechanism for evaluating the turnover and composition of funds

The procedure continues until positive results of the issue of production efficiency in the enterprise are found using scenario options. The database envisages the possibility of using information taking into account the economic conditions of the enterprise.

Multivariate analysis of cash flows and composition leads to balanced decisions. Table 1 contains information describing the parameters for calculating the turnover and composition of funds of "Doslik grain products" JSC. Then money at the beginning of the year funds total 1,232,876 thousand soums, of which 782,298 thousand soums or 60.98% are for flour products, and 500,578 thousand soums or 39.02% for dry feed.

Table 1: Funds of "Dostlik grain products" JSC turnover and composition calculation*

Indicators	Flour product		Omukhta feed product		Total
	thousand soums	%	thousand soums	%	
Remaining at the beginning of the year	782 298	60.98	500 578	39.02	1 282 876
Crimea:					
source of own funds	1 138 269	63.07 52.16	601 557	36.93 44.99	1 739 826
loan funds	321 884	48.11 14.75	313 146	51.89 23.42	635 030
funds involved	339 560	59.23 15.56	210 859	40.77 15.77	550 419
other funds	382 551	61.54 17.53	211 528	37.99 15.82	594 079
Total	**2 182 264**	59,56 100	**1 337 090**	40,44 100	**3 519 354**
Output:					
production cost	2 038 706	62.38 95.29	1 229 454	37.62 91.95	3 268 160
period costs	95 635	47,41 4.47	104,026	52.09 7.78	199 660
financial activity expenses	5 135	58,60 0.24	3 610	41.40 0.27	8 745
other funds	0.00		0.00		0.00
Total	**2 139 475**	61.54 100	**1 337 090**	38,46 100	**3 476 565**
We are left for the end of the year	825 087	56.49	500 578	43.51	1 325 665

*"Doslik grain products" JSC was compiled on the basis of financial and statistical data.

The source of the enterprise's own funds is a total of 1,739,826 thousand soums, of which 1,138,269 thousand soums or 63.07% are for flour products, and 601,557 thousand soums or 36.93% for coarse feed, debt funds are a total of 635,030 thousand soums, of which 321,884 thousand soums or 48.11% for flour products, 313,146,000 soums or 51.89% were spent on fodder, the total amount of funds involved was 550,419,000 soums, of which 339,560,000

soums or 59.23% were spent on flour products, and 210,859,000 soums or 40.77% were spent on fodder. %, other funds total 594,079 thousand soums, of which for flour products 382,551,000 soums or 61.54%, and 211,528,000 soums or 37.99% for dry fodder.

The total cost of production at the enterprise is 3,268,160 thousand soums, of which 2,038,706 thousand soums or 62.38% are for flour products, and 1,229,454 thousand soums or 37.62% for coarse feed, total expenses for the period are 199,660 thousand soums, of which 95,635 thousand soums for flour products or 47.41%, and 104,026 thousand soums or 52.09% for coarse feed, 8,745,000 soums for financial activities, of which 5,135,000 soums or 58.60% for flour products, and 3,610,000 soums or 41,000 for coarse feed is 40%.

The circulation and composition of funds differ in relation to the composition and sources of flour and fodder products.

Table 2 shows the yield data for flour and forage products for the iteration options. Experimental calculations represent efficiency indicators of flour and fodder products. The experimental results show the effectiveness of cash flow and composition for future planning periods.

Table 2: Calculations on alternative options for profit from the sale of products at "Dostlik grain products" JSC**

Indicators	2023 in fact, thousand soums	Calculation options by iteration, thousand soums			2023 to the truth relative calculation options, %		
		1	2	3	1	2	3
Benefit	**1364 302**	**1379 941**	**1396 859**	**1424 108**	101,15	102,39	104,38
from which:							
flour product	445813	454700	464675	472533	101,99	104,23	105,99
soft food product	918489	925241	932184	951575	100,74	101,49	103,60

**Compiled on the basis of financial and statistical data of "Doslik grain products" JSC.

The duration of the experiment depends on the factors of collection and processing of input data, number of iterations, types of flour and soft feed products. The introduction of experiments allows to increase the production of flour and fodder products, to search for reserves of efficient use of limited resources, to ensure the validity of the decisions made, and to ensure the proportionality of economic indicators.

"Dostlikdon products" JSC is using all its possibilities to increase the amount of funds. It is possible to achieve economic efficiency as a result of the effect of increasing the amount of funds on activating the production process, improving the quality of the structural group of funds, increasing their volume.
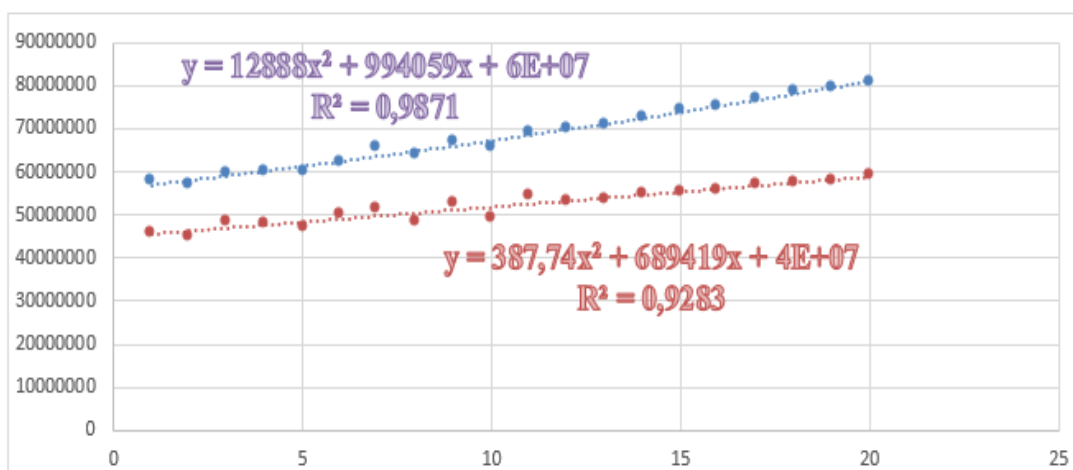
In the table 3 "Dostlik grain products" JSC using the retrospective data of funds related to flour and coarse feed products of 2024-2030, forecasts and econometric models of individual economic indicators of the enterprise were developed.

Table 3: "Dostlik grain products" JSC retrospective and forecast indicators of flour and soft feed products***

Year	Flour products, one thousand soums				Omukhta feed product, thousand soums			
	Amount of funds	Flour product size	General costs	Benefit	Amount of funds	Omukhta feed Product volume	General costs	Benefit
2011	45731077	57909487	44834389	364019	17816888	18291291	17467537	700191
2012	45010553	56997084	44127993	358283	17536169	18003099	17192323	689159
2013	48364308	59495393	47415988	373988	18304819	18792215	17945901	719366
2014	47582136	60304560	46649153	379094	18553773	19047798	18189974	729150
2015	47183547	59824732	46258379	376058	18406146	18896240	18045241	723349
2016	49905203	61956058	48926670	389455	19061886	19569440	18688124	749119
2017	51577405	65451199	50566083	411426	20137230	206 73416	19742382	791379
2018	48423904	64072091	47474416	402757	19712922	20237811	19326394	774704
2019	52598540	67243643	51567196	422693	20588707	21239577	20283046	813052
2020	49381705	65394783	48413436	411071	20119871	20655596	19725364	790697
2021	54349907	69085175	53284223	434269	19632028	20154762	19247086	771525
2022	52810800	70012188	51775294	440096	23185123	23802465	22730513	911159
2023	53496812	70921646	52447855	445813	23371080	24170342	22912824	918489
2024	54660734	72335430	53588955	454700	23463612	24170314	22317661	925241
2025	55424680	73922326	54337922	464675	23587924	24351702	22911030	932184
2026	55883022	75172372	54787276	472533	23885143	24900304	23416807	951575
2027	56817567	76704585	55703497	482164	24508405	25615827	24027848	978685
2028	57560721	78253222	56432079	491899	25155212	26364837	24661973	1007054
2029	58055143	79463716	56916807	499508	25710191	27025721	25206070	1032041
2030	58892664	80783934	57737906	507807	26315068	27745853	25799086	1059285

***"Doslik grain products" JSC was compiled based on financial and statistical data.

Figure 2 shows a graph based on retrospective and forecast data on the funds of the enterprise related to the production of flour products for the period from 2024 to 2030.

The graph contains the trend equations:
$$y = 12888x^2 + 994059x + 6E+07$$
$$R^2 = 0{,}9871$$

$$y = 387{,}74x^2 + 689419x + 4E+07$$
$$R^2 = 0{,}9283$$

Pic 2: Flour products iproduction forecast

The graph shows the production function of flour products $y = 12888x^2 + 994059x + 6e^{07}$, the correlation between the function and the factors is $R^2 = 0,9871$, and the function on funds is $y = 387,74x^2 + 689419x + 4e^{07}$, the correlation between the function and the factors is $R^2 = 0,9283$ is equal to

Figure 3 shows a graph based on retrospective and forecast data on the company's funds related to the production of animal feed products for the period from 2024 to 2030.
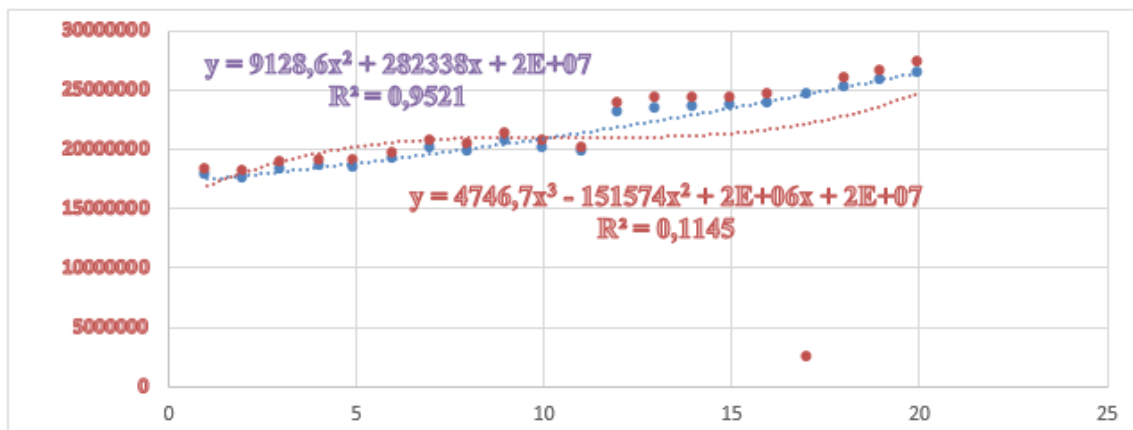
Pic 3: Amukhta feed product iproduction forecast

In it, the appearance of the production function of the fodder product is $y = 9128,6x^2 + 282338x + 2e^{07}$, the relationship between the function and the factors is $R^2 = 0,9521$, and the appearance of the function in terms of funds is $y = 4746,7x^3 - 151574x^2 + 2e^{06}x + 2e^{07}$, the relationship between the function and the factors the correlation is $R^2 = 0,1145$.

Figure 4 shows a graph based on retrospective and forecast data on the enterprise's profit from flour and coarse feed products for the period from 2024 to 2030.
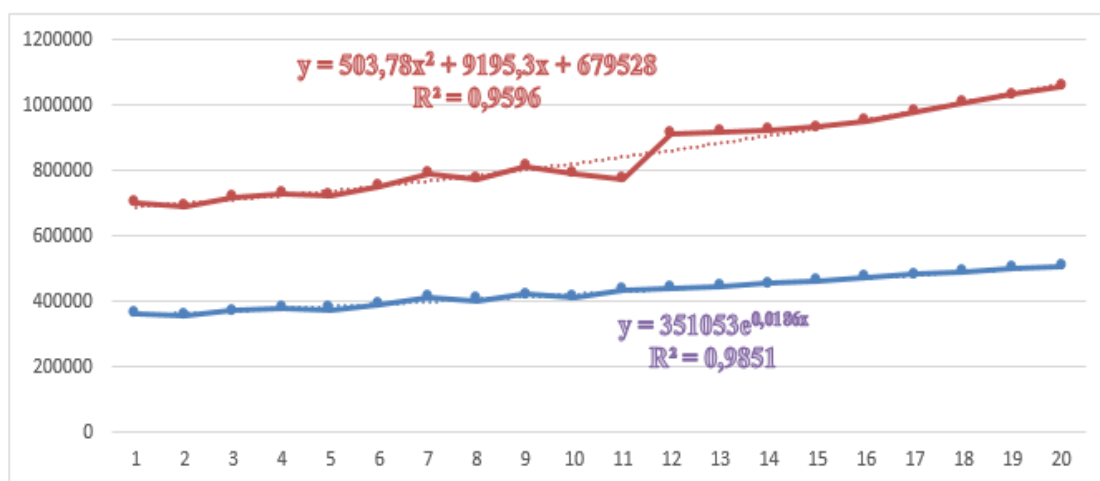
Pic 4: Profit from flour and feed productsforecast

In it, the appearance of the function on the profit from flour and feed products is $y = 503{,}78x^2 + 9195{,}3x + 679528$, the relationship between the function and the factors is $R^2 = 0{,}9596$, and the appearance of the function on funds is $y = 351053e^{0{,}0186}x$, and the relationship between the function and the factors $R^2 = 0{,}9596$.

According to information, in 2011 - 2023 "Dostlik donproducts» Un and omukhta em of money circulation in the joint-stock companyof production volume of productsdetermined by the effect of increase.

So, "Friendship is grain." products» in a joint-stock companythe effect of money circulation is to increase production efficiency and reduce costs, as production seeks internal reserves and creates an opportunity for optimal use of internal potential.

5. CONCLUSION

The methodology developed in the study serves as a basis for the formation of the circulation and composition of funds, as well as the typical conditions of their circulation and composition systematically summarize economic indicators, taking into account the quantity and quality.

"Dostlik grain products" JSCusing retrospective data on cash flows related to flour and feed productsdecision making mechanism, Forecast parameters and econometric models of economic indicators for the period of 2024-2030 were developed. As a result kmoney in the officeas a result of the influence of fundsproduction volume of products 22,47 percent item, omukhta emproduction volume of productsIncreases by 32,14 percent. Money in the company 16,98 percent increase in the turnover of funds leads to a significant increase in the volume of products and an increase in production efficiency.

Flour in the enterpriseof the volume of product production 22,47 percent item, omukhta emof the volume of product productionIt increased by 32,14 percentfrom the product 22,46 percent of profit, omukhta emleads to a 31,18% increase in the profit from the product.This situation creates a positive trend in increasing the economic efficiency of the enterprise.

There fore, this scientific methodology helps to effectively manage production in the enterprise, accelerate the turnover of working capital, reduce product costs, achieve maximum profit, increase the level of profitability, find solutions to the problems of decision-making at various levels, the effect of cash circulation on increasing production efficiency and reducing costs. release provides an opportunity to search for internal resources, to optimally use internal potential.

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