

Supply Processes Logistics Cost Management

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Abstract: This article examines issues such as the organization of management accounting for logistics costs in the supply chain at enterprises. Specifically, the author's reflections are reflected in a study of the practice of organizing logistics costs in management accounting and its role in management activities, the development of scientific proposals for effective cost management in management accounting from a logistics perspective, the improvement of operational internal accounting in management accounting, and the organization of logistics costs in management accounting in the supply, production, and sales processes.

Key words: management accounting, logistics, costs, flows, supply, production, sales.



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INTRODUCTION

Accounting for logistics cost management in supply chain processes is a critical aspect of modern organizations' business operations. In today's highly competitive environment, the success of enterprises depends on their ability to effectively manage the supply chain and rationally control logistics costs.

What is supply chain logistics? It's a complex system encompassing all interconnected processes of material, financial, and information flows. It encompasses all stages of sourcing, purchasing, and storing raw materials and supplies, as well as delivering finished products to consumers. Each element of the supply chain process, in turn, requires specific costs, the total of which often amounts to 60-70% of a company's production costs.

In the context of economic globalization, issues of information generation and processing in business entities, and the creation of a reliable and effective information base that allows for effective management decisions, are becoming increasingly relevant.

Research methods and materials. A number of scientific works by domestic and foreign economists are devoted to the problems of organizing logistics costs in management accounting.

Among the foreign scientists are D. Stonehouse, B. Houston, D. Caldwell, B. Needles, D. Foster, K. Horngren, K. Drury, G. Stabenau and others, as well as among the scientists from the CIS

countries A. F. Aksenenko, R. V. Borisov, M. S. Bobiyev, M. A. Vakhrushina, T. P. Karpova, N. P. Kondrakov, V. F. Paliy, Ya. V. Sokolov, V. I. Straev, I. E. Tishkov, D. U. Urokov, A. D. Sheremet, N. G. Chumachenko, and among the scientists from our country A. A. Abduganiyev, R. D. Dusmuratov, O. M. Dzhumanov, D. U. Mamadiyarov, A. A. Karimov, A. Kh. Pardaev, B. Kh. Pardaev, M. M. Tolakhodzhaeva, B.A. Gasanov and A.A. Khashimov, who analyzed the managerial aspect of entrepreneurial activity and theoretical problems of management accounting in their scientific research, Kazakh scientist K.T. Taygashinova focused on the methodological aspects of the application of logistics in management accounting.

Research results and discussion. The primary goal of cost management in logistics is to optimize all costs associated with the organization and implementation of supply chain processes, as well as identify ways to improve their efficiency. This not only reduces direct costs but also increases resource utilization, meets customer needs, and improves overall business results.

In today's marketplace, the importance of supply chain logistics cost management is increasing. Globalization, supply chain complexity, rapidly changing consumer demands, digital transformation, and environmental sustainability are the reasons why organizations are constantly reimagining their supply chain strategies, in a sense, seeing a new way to get out, and current technology is forcing them to do so.

In today's global environment and economic globalization, finding consistent and reliable suppliers and building sustainable relationships with them is challenging. Therefore, consistently implementing the most optimal logistics processes in a company's supply chain and making management decisions based on them is an effective way to achieve this goal.

In general, one of the challenges arising in the creation of material assets is the practical application of the theoretical principles of material resource management and accounting. This depends on the management skills of the enterprise's management in implementing these tasks and managing the supply process. Therefore, during the supply process, managers must process reliable information, set objectives, conduct analysis, develop inventory plans, and evaluate and forecast them to achieve effective inventory management.

According to T.P. Karpova: "Planned management of material resources is a method of constantly maintaining the volume of materials sufficient to ensure the production of the intended product" [1].

As Yu.A. Mishin noted, "Rational and effective resource management presupposes, first of all, determining their sufficient volume and reserves, as well as ensuring minimal costs in the preparation and storage of material resources" [2].

Therefore, effective inventory management in the supply chain requires accounting for logistics costs in management accounting. Order fulfillment must be taken into account, as a specific chain is considered: order fulfillment and delivery generate the necessary inventory, which influences its net value.

In the course of scientific research, we consider it appropriate to carry out the following logistics operations to account for logistics costs for the creation of inventories.

Table 1 The main tasks of logistics operations are solved by creating reserves at the expense of logistics costs.

T/p	Logistics industry	Logistics operations are the main responsibility
1.	Resources to supply	Need a framework of material reserves to ensure planning and the most acceptable volume of provision: a) purchases in accordance with the useful agreement contracts create; b) materials delivery of goods for donors discounts take to achieve.
2.	Book delivery, reserve formation costs	a) delivery of goods suppliers with a convenient transport network choice, product delivery give planning and its/her parameters; b) purchases by enterprises (consumers). centralized distribution; c) TMZ creation of costs account manage them in ways to reduce them. d) reserves creation of forecasts analysis.
3.	Book supply costs control	a) management decisions, acceptance, making reserves, creation of risks; reserves in warehouses, keeping costs down; b) managers are permanent in some sense the best, most useful delivery give search in accordance with the work take go.

Purchase preparation in accordance with the costs to deliver in the process of being placed your order is the main part of the organization I will do.

Order execution costs definition problem According to R.V. Ioffe, "Buy a unit (one) of grain) costs using the following formula are determined:

$$C_o / q \quad (1)$$

This where: S_o – the order to carry out costs;

q – party (cargo party volume).

From the formula come out in case of annual expenses collection required.

Then the annual costs for the year during the given purchase are calculated. Multiply the amount of the lot (load lot) by the required size:

$$C_o = S / q, \quad (2)$$

this one on earth: S – year during the period of purchase taken.

Order fulfillment costs are incurred in transport, load, delivery, order delivery, order formalization, order cost, execution, control, making, value, information are costs. Order fulfillment costs are annual, party orders, volume, multiplication due to a reduction in "possible" [3] - said the proposal included.

R. V. Ioffe, this proposal is based on a quick analysis of the transfer for the sake of convenience, to come publicly state the opinion driving if so, then one supply of materials for a unit should increase and, in accordance with this, the costs should be correctly calculated for the service. In our opinion, management on the account supply process of quick internal calculation in the process of conducting such an analysis of the transfer is effective.

We believe this isn't always objective, as when such a request is made, client funds can slow down. Ordering a party volume only allows client consumption to increase, and multiplying the volume is possible.

Typically, information from initial documents is taken from the data supplied during the delivery process—delivery, loading, unloading, reloading, or material shortages. This violation may occur

if there are invoices. This is the case for managers who need a future internal agent to account for the appearance of additional indicators. Account management is necessary for the accountant to manage the process of supplying associated information. All information is internal, based on the information collected, and the manager can supply costs, amounts, and management decisions. This information is intended to be considered. Users can use it to manage various costs, reducing them according to manual measures. Therefore, improvement is necessary for this account.

Yu. A. Mishin proposed this as follows: "Reserves are usually effectively managed; their optimal volume is usually used in production; raw materials and other materials are used; each type of special calculation is achieved through management:

$$D = \sqrt{2 \times P \times R / Z}$$

here: **D** – once worn arrival volume, in units;

P – raw materials were required daily, in units;

R – once worn arrival cost, amount;

Z – raw materials units keep costs, amount”[4].

Yu. A. Mishin, this proposal is worthy of your separate attention, because the reserves organization in the verb "one-time supply" is the correct calculation. The output is considered important. This proposal is approved in the case that, emphasizing, we want to convey the reserves organization verb, their management and management account manage practical importance increase towards the goal. This is appropriate.

We are modern, financial, and economic, under these circumstances, to strengthen the account information tasks, strengthen the detailing, manage the requirements to come out without the costs of logistics, analytical and internal account formation is necessary because let's count.

Internal accounting of logistics costs in organizations is primarily focused on targeted logistics and rapid internal calculations in accordance with various scholarly views. This systematization is necessary for a simple reason, for example, managers, reserves, management, information management, financial account management, and a gift made from information used for visually discarded information. An accountant preparing and his/her returning manager, one from the term, use in collaboration on work and the manager, precisely what the accountant needs and requires, information that preparation, necessary knowledge, and demand will be permitted.

Reserves are created and maintained in accordance with costs, and quick information is delivered from the accountant to the manager. The manager, based on analysis, increases the information taken and reduces logistics costs in accordance with management decisions.

That's all. Emphasize the necessary reserves for the creation of associated expenses (including delivery costs, pricing, vehicle services, loading and unloading, customs clearance costs, warehouse storage, and other costs). Information is provided to managers on the Moon, and when given, they are reduced in accordance with ongoing, rapid measures to monitor the arrival of the load and their contribution to income. A quick account will be created for information inspection.

Management of reserves in the account, logistics costs when creating an internal account, management of this problem in practice, the existence of which is considered our reserve management methods, two tricks, that is, the creation of reserves and maintaining a cost-effective management division.

The current situation that day again stems from one main problem: one warehouse, a farm, the correct organization verb, and in warehouses, reserves are maintained, costs are accounted for, the organization achieves reserves, the creation of this, selling the taken wealth to the warehouse,

receiving it, as if to take it from storage, material wealth from the warehouse for consumption, preparation, and distribution. In warehouses, not only are costs maintained, but the reserve level is the most acceptable in options, both for external reasons and for the inability to need.

A. Abduganov stated the following opinion : “Reserves Management is a functional activity, as its main goal is to form and maintain material resources, and to minimize the annual volume of expenditures.” [5]

Warehouse and warehouse farm purchase reception as take and place, from then hold and their work take out give in accordance with certain logistics costs bringing releases reserves management costs on logistics formation, in addition, reserves keep costs on logistics quantity are divided in case of formation these logistics costs reduction measures to see for very This is necessary.

In our opinion, logistics costs are the main factor in reducing each enterprise's work as much as possible, freeing up process costs to deliver logistics process costs to the target. This is appropriate.

Information obtained from accounting for inventory logistics costs is necessary for managing material flows.

Properly organized internal accounting simultaneously improves accounting efficiency. Effective accounting is an integral part of management, as managers need the information they need to make prompt management decisions. Therefore, improving accounting efficiency should ensure timely information on the use of material resources and the logistical costs of storing them in warehouses.

Forecasting and An analysis is necessary to master foreign inventory management methods and subsequently implement the Just-in-Time procurement system. The Just-in-Time procurement system eliminates significant warehouse setup costs and, at the same time, maintenance costs.

As evidence for the thoughts we have expressed, it is worth citing the following reflections by B.A. Khasanov and A.A. Khashimov on the "Specific Time" system, which emphasize that "When using this system, the presence of excess inventory at an enterprise is considered a negative situation. The reason is that excessive costs are required for their storage, and the accumulation of inventory and stagnation of financial resources reduce the efficiency of the enterprise and weaken its competitiveness. This system ensures a strict sequence of operations in the production process, and parts, components, and materials are purchased only as the need for their use arises" [6].

In order to effectively organize the accounting of logistics costs for maintaining warehouses in management accounting, in our opinion, it is advisable to reflect the costs of maintaining inventories and warehouses under the following items:

1. Warehouse building keep costs:
 - a) warehouse building depreciation; b) warehouse equipment depreciation; c) warehouse current repair costs; g) lighting, heating and water supply costs; d) product packaging, dishes and utensils for with provision costs; e) warehouse in fire against stocks with provision costs; or) taxes in accordance with costs (types by); j) rent payment in accordance with costs (if the warehouse is rented if).
2. Service to show employees the expenses made: a) warehouse family workers work fee b) social payment in accordance with the costs;
3. Transport and lifting of machinery, equipment, special devices (cooling and cold equipment, cranes, weight measuring instruments, etc.) must be maintained in accordance with the

following expenses: a) their depreciation; b) preventive maintenance costs; c) fuel and anointing materials, electricity costs; g) these tools for property tax.

4. Reserves are kept in accordance with losses: a) illiquid material stocks existence due to loss; b) materials natural loss from standards excess to the extent of loss, disappearance, shortage; c) inventory or materials in accordance with the responsible person exchange results in accordance with the differences; g) price change detected difference amount; d) fire due to loss; e) materials protection costs, etc.

Reserves, the creation of known costs, will come out, and the main goal - reserve unity for cost will decrease. Reserves hold costs, reserves create costs with mixed, not send necessary.

Conclusion. Supply logistics costs in the process of account management, that is, reserves in the creation of management decisions following in order to achieve the goal appropriately:

1. "Purchases should not be increased" decision if the enterprise in the past work freed up for this materials itself to prepare to take to the opportunity of the owner if;
2. Purchases due to the surface came to the surface lawsuits, fines, penalties analysis and control to increase;
3. Unreasonable over-sent expenses amount to determine;
4. Purchase in the process and on the way delivery give at that time shortage, nausea, upset reasons to study and their again cover the possibility of search;
5. Logistics costs reduction in accordance with the measures to see;
6. Deliver your own timely planning (business plan);
7. Based on the tender, increase delivery and give contracts on time;
8. Supply Internal accounting of logistics costs market from requirements to come publicly declare installation

Reserves are a problem-solving verb, and management is a process—a task. Reserves are a lack of both, because they are a cost because work stops and reserves remain possible.

Efficient management and calculation of logistics process costs in the modern business environment is crucial for maintaining competitiveness. These processes not only reduce company costs, but also effectively utilize sources, increase customer engagement, and improve overall economic efficiency.

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