

## Analysis of Cost Accounting in Medical Service Organizations and Specific Features

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**Abstract:** The article reveals the peculiarities of cost accounting in private organizations providing medical services, provides a horizontal analysis of the types of costs carried out in the provision of medical services at Ascension Medical LLC, provides conclusions and suggestions on the topic.

**Key words:** medical service, cost, period costs, National Accounting Standard No. 21, limited liability company, horizontal analysis, depreciation, accounting statements, basic production costs, administrative cost.

Private organizations providing medical services, like other enterprises, are based on the “regulations on the costs of production and sale of products (works, services and the procedure for the formation of financial results” approved by the decree of the Cabinet of Ministers of the Republic of Uzbekistan No. 54 of February 5, 1999.

In the LLC “Ascension Medical”, which we conducted research, basically two groups of expenses are formed. These are,

1. Costs for the provision of medical services.
2. Period costs

Basically, the above types of expenses, when reflected in accounting, are mainly carried out in the section of the accounts listed in the national standard of accounting No. 21 BHMS.

All cost-per-cost costs will be collected on the debit of the 2010” main production " account and will be carried out on the credit in the cross section of 6710,1010, 6520,6990,0200 accounts for the types of expenses (see Table 1).

The costs of the period are reflected in 9400 accounts, that is, 9410 “sales expenses”, 9420 “administrative expenses”, 9430 “other operating expenses” are kept in the cross section of synthetic and analytical accounts.

**Table 1. Reflection in accounting accounts of the accountant in the recognition of expenses at Medical LLC**

№	Content of the operation	Schyot binding		Founding document
		Debet	Kredit	
1	To the calculation of depreciation on the main means	2010, 9400	0200	Special calculation
2	To the release of materials and medicines to the main medical	2010	1010-1090	Nakladnoy, acceptance-

	service farms			submission act
3	To calculate the salary of employees who are engaged in the process of providing medical services	2010	6710	State schedule, signage, payment record

As can be seen from the data in Table 1 Above, the characteristics of the costs incurred in the provision of medical services are that the drug is in the recognition of costs. When conducting an accounting book at the enterprise, the accountant should pay great attention to the substances of the drug costs.

The expenditure on services in Ascension Medical LLC in 2022-2023 was as follows (see Table 2).

**Table 2. Details of the cost of going to service in 2023 at Ascension Medical LLC in the section of the schets**

Schyot	Schyot is the name of	Total sum
2010	Main production	4 027 415
9420	Administrative cost	1 100 000
9430	Other cost	541 153
	Total cost cost cost cost	5 668 568

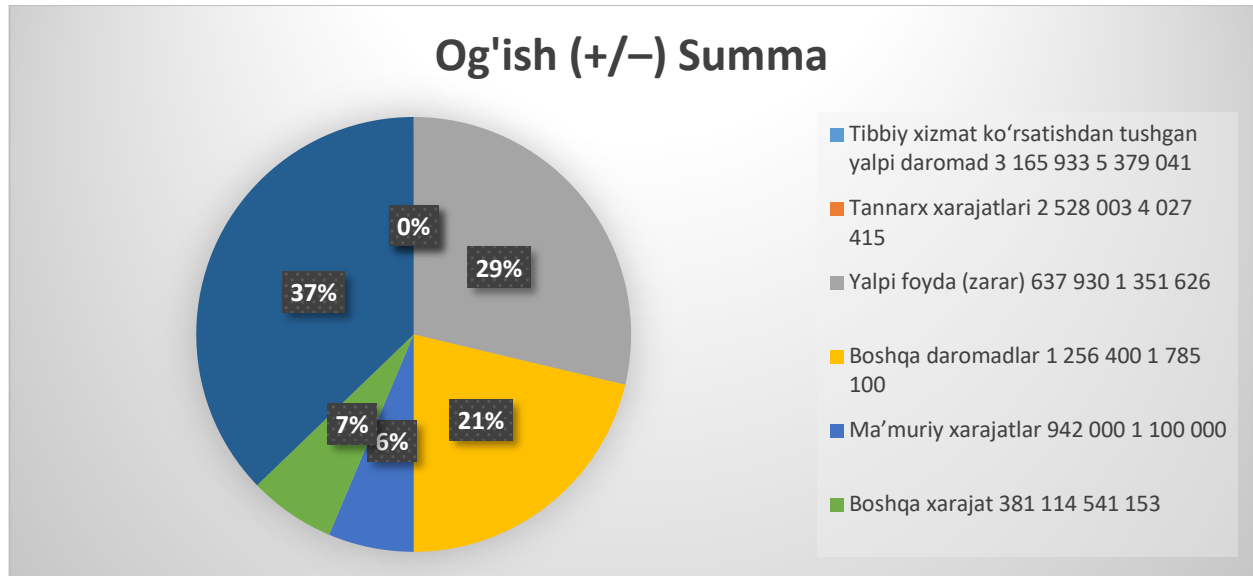
The table above details the costs listed in terms of cost items. The feature of the Medical Service Enterprise is that it is difficult to determine the value of unfinished work in them. Therefore, the total amounts of expenses in the reality made to organizations are completely debited as a cost of services provided at the end of the reporting period. This can also be seen from the entries listed in the tables above. The total cost of medical services provided at Ascension Medic LLC in 2023 was sum 4,027,415, administrative costs sum 1,100,000, other costs sum 541,153 and total costs sum 5,668,568. The sum of expenses reflected in the 2010 scheme was taken to the cost of providing medical services in full, and in return for the income received, the costs were fully covered.

In terms of the types of costs carried out, cost analysis is carried out using the indicators in the above statements. Because it is considered to go into analysis as a type of cost control, information based on the analysis will be made by users, the correct economic decisions regarding future expenses. As an example, we chose Ascension Medical LLC, making horizontal analysis an object. The basis for the economic analysis of the activities of Ascension Medical LLC was the report on financial results Form 2 cost indicators. The period data of 01.01.2023 and 31.12.2023 were selected as the base interval for the analysis (see Table 3).

**Table 3. “Horizontal analysis of financial status for the period” Ascension Medical " LLC 31.12.2021-31.12.2022**

Index name	As of 31.12.2022	As of 31.12.2023	Growth (+/-)	
			Summa	%
Gross income from medical services	3 165 933	5 379 041	+2 213 108	169 %
Cost costs	2 528 003	4 027 415	+1 499 412	159 %
Gross profit (loss)	637 930	1 351 626	+713 696	211 %
Other revenues	1 256 400	1 785 100	+528 700	142 %
Administrative costs	942 000	1 100 000	+158 000	116,7%
Other cost	381 114	541 153	+160 039	141,9%
Pure proceeds	571 216	1 495 573	+924 357	261,8 %

Figure 2 indicators using data horizontal analysis for the period “Ascension Medical” LLC 31.12.2021-31.12.2022 showed the following: during the Reporting Period, gross income indicators were determined to increase by 69% from the ratio per year at the end of the year, cost costs also increased by 59%, which caused the price of medical materials to rise, other income indicators also increased by 42% from the ratio per year, which, other costs are also the Comunal fee costs have increased by 41.9 percent due to price increases. But in the general case, we can judge that the financial condition of the period” Ascension Medical " LLC 31.12.2021-31.12.2022 is good, the reason is that the net income indicator has increased by 61.8 percent as of December 31, 2023, compared to the beginning of the year. This situation indicates that the organization is conducting continuous and stable activities (see diagram 1).



**Diagram 1. Financial status growth indicators for the period” Ascension Medical " LLC 31.12.2021-31.12.2022**

The main approach and directions used in financial analysis, conclusions are based and confirmed by practical calculations.

Today, there are programs that provide and help to analyze the financial results of the enterprise in a short time. It is advisable to use such programs during the developing period of the digital economy, since this will primarily help to reduce the time and costs associated with the analysis process at the Enterprise Ascension Medical LLC.

**First of all**, in medical service enterprises, costs must be identified to cover each area of the organization's activities. This includes a general list of salaries, purchase of medical supplies, purchase of services and these expenses including medicines, laboratory tests medical techniques and tools, medical documentation structure and maintenance, transportation costs and other expenses.

**Secondly**, the cost assessment according to which the goal is to improve the cost accounting. For example, advertising costs for additional income, as well as the use of calculations in improving the accounting of expenses. It is very important to record expenses correctly, make calculations well and check calculations regularly.

**Third**, strategies and decisions must be made to reduce costs and use them effectively in the cost management process.

**Fourth**, Medical Services Organizations will have different costs in the activities and services carried out, such as drug purchases, salaries for doctors, purchase of medical equipment, distribution of medical services, etc. It is necessary to divide these costs into different departments and keep separate calculations for each department. Thus, cost planning, being an important

element of the cost management system, allows you to be comprehensive and determine where, when and in what volume the resources of the enterprise are spent.

**Fifth**, data analysis is important in cost improvement. Using data analysis, it is possible to optimize costs and ensure efficient management.

It is also worth noting that the use of a cost management system, taking into account the specifics of the organization and an integrated approach, makes it possible to achieve high economic results of the enterprise's activities.

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