



IMPROVING THE CONCEPT OF ORGANIZATION OF MANAGEMENT ACCOUNTING IN UZBEKISTAN

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Annotation

This article provides an idea of understanding the essence of management accounting, the etymological meaning and definitions of the word "management accounting", the importance of management accounting in the economy of our country's enterprises, the goals and objectives of the management accounting system, the content of views on definitions related to management accounting, the analysis made on the concept. Some of the problems in the management accounting system were analyzed by research scientists, and a number of suggestions and recommendations were made to eliminate them.

Keywords: account, management, information, subject, subject, comment, Control, analysis, decisions, definition, goal, Development, Enterprise.

Introduction

By today, management accounting began to take an important place in the practice of economics, finance and management of the enterprises of our country. Nevertheless, still the topic of management accounting remains one of the topics that causes the most controversy in the theory and practice of Management in our country. Researcher V.M.As gribanovcky correctly noted, "in practice, only some enterprises organize accounting for management compliments, and the rest are limited to the analytical part of financial accounting data."

LITERATURE REVIEW

In order to gain a deeper understanding of the essence of management accounting, it is first necessary to clarify the content of the term management accounting. This term should be interpreted not only as "accounting", but also as a broad-meaning account, the basis of management.



Referring to the etymological meaning of the word "Management Accounting", it is derived from the translation of the anglo-Saxon term "management accounting". When this term is literally translated as management accounting, the account is not only recognized as a function of management, but also provides for the processing of data and their systematic analysis. Economists from the former Union also used the term production accounting instead of the term management accounting. Analyzes show that currently in our country there are two main approaches to the concept of "management accounting". The first approach corresponds to the approach in Western account practice. According to him, Accounting is considered as a mutual association of subsystems, such as financial and management accounting.

RESEARCH METHODOLOGY AND EMPIRICAL ANALYSIS

It seems to us that the time has come for the subject of the management account to also include indicators of quality and duration of the process, subjective assessments, for example, the level of customer satisfaction, the potential of employees and the operational qualities of a new product.

According to the definitions of the accounting of the Economist olimlap bashkapuv, the accounting of bashkapuv includes the accounting of khapajatlap and dapomadlap, accounting for the samapadopity of the entire economic activity, including capital investment, and optimization of economic japayonlap.

Analysis shows that the development of management accounting is accompanied by several disputes. The issue under discussion on the concept of management accounting is the question of whether management accounting is a science that covers processes in calculations, including reflection, analysis, planning, motivation (psychological aspect), etc., or whether this discipline should be divided into disciplines such as independent accounting, Economic Analysis, Planning. These issues can also include the differences between financial and management, management and production accounts, as well as the issue of interaction. If we summarize the opinions of experts, then, in their opinion, management accounting should provide managers with any information they need to make decisions.

From this we can conclude that management accounting is a new complex part of economic knowledge.



Analysis of economic literature, in which the problems of management accounting are reflected, causes controversy over the content of management accounting as follows:

separation of the function of the accounting employee with the function of the accountant in the form of a result of unreasonable "expansion" of the management accounting function;

Unreasonable "reduction" of the functionality of management accounting according to the traditional approach to the term "account" ;

management accounting is a mixture of German and anglo-Saxon concepts.

The management accounting currently operating has been called traditional management accounting, mainly because it deals with the information support of operational decisions. In addition to current management decisions, modern enterprises must also make long-term or strategic management decisions.

CONCLUSION AND DISCUSSION

As a conclusion, it can be said that the processes of making and implementing management decisions for the functioning of strategic accounting are provided by the accounting with quantitative and qualitative information provided within the framework of internal planning. Accordingly, modern accounting should have a strategic orientation corresponding to the current conditions of production and economic activities of the enterprise.

We hope that the practical work carried out in the above cases will continue to develop the activities of the management accounting system and create new information opportunities in the management system.

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