



FEATURES AND PROBLEMS OF MANAGEMENT ACCOUNTING IN ENTERPRISES

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Annotatsiya

This article analyzes the prospects for improving the regulatory framework of management accounting, theoretical and practical aspects of management accounting reform.

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Introduction

With the development of market relations in our country, there is a growing demand in all business entities, regardless of their type of activity and form of ownership, to organize and maintain management accounting, as well as to further improve it. At the same time, it should be noted that the practice of organizing and maintaining management accounts in enterprises does not meet all the requirements of business leaders. There are a number of objective and subjective reasons for this. They relate not only to the practical implementation of management accounting, but also to the theoretical and methodological issues and problems of its organization and maintenance. In particular, there are different views and discussions among scholars on the functions, object and subject, method and principles of management accounting. The creation of a management account of enterprises is based on the organization and maintenance of cost accounting, so its main component is the cost of production for future and past periods in different directions. Another important point is that management accounting is a comprehensive analysis of direct data, which is recognized not only by theoretical scholars, but also by practitioners in determining the nature of management accounting. The information in the management account is collected, grouped, identified, and studied in order to fully reflect the results of the activities of structural units and to determine the level of participation in the profitability of the enterprise. Accounting policies refer to production efficiency as a process of comparing current and planned costs as well as production costs.





In a market economy, the effective organization of management accounting in the enterprises of the republic is directly related to the development of its regulatory framework.

Internal management (segment) reports developed by enterprises play a special role in improving the regulatory framework of management accounting. These reporting forms include inventories of materials and components, work-in-progress, products (works, services), purchased assets, and finished goods inventories. It consists of reports on sales, cash flows, accounts receivable and accounts payable, and so on. These forms of management reporting serve to provide the management of the enterprise with information on the movement of material, financial and labor resources in the centers of responsibility (divisions).

With the formation of the management account, the accountant-analyst is responsible not only for cost accounting and product costing, but also for the formation of enterprise accounting policy, budgeting, project analysis, cost and revenue accounting by segments, setting domestic transfer prices, accounting system computerization etc. was also loaded.

Currently, there are some difficulties in using management accounting. In many cases, accountants are recognized as a science of financial accounting and reporting, tax accounting and reporting, and although its objects and subjects are known, accountants spend a lot of time dealing with this issue, making management accounting effective. emphasizes the lack of time to set up the system. However, practice shows that the tendency of an accountant to become an accountant-manager has begun to grow.

As can be seen from the picture, the main directions of governance reform in the country are:

- Budgeting (planning) of enterprises;
- Development of a new chart of accounts for management accounting;
- Assess the feasibility of using modern methods and systems of cost accounting and product costing;
- Management decisions on investment projects;
- Organization of accounting and reporting by segments;
- Introduction of methods of transfer pricing in enterprises.

The need for budgeting in the management accounting system of enterprises is determined by the formation of goals and objectives for the head and employees of the enterprise during the planned reporting period, the implementation of the production program, determination of income and expenses, monitoring the accuracy of calculations possible.





The development of management accounting in our country has led to the division of the existing accounting system into two independent: financial and management accounting.

The concept of management accounting The implementation of the chart of accounts necessitates the transition from a two-tier system of accounts to a four-tier system. This is a chart of accounts used in practice, in which all accounts are involved in the formation of the balance.

Ensuring sound investment decisions in management accounting is determined by the need to assess the complexity of the investment activities of the enterprise and the cost-effectiveness of the initial projects, as well as their cost-intensive aspects. Also, a complete record of transactions in the business units of the enterprise requires their division into segments according to certain powers and responsibilities.

In summary, the management accounting strategy represents a system of project analysis, forecasting, budgeting, segment reporting by responsibility centers, setting reasonable transfer pricing, and coordinating management decisions that will determine the future development of the enterprise. Management accounting tactics include the organization of production in the current period, accounting for costs and product costing, justification, analysis and control of decisions made, as well as responsibility for their implementation.

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