



ORGANIZATION AND IMPLEMENTATION OF A STRATEGIC MANAGEMENT ACCOUNT

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Annotation

The article analyzes some of the problems in the management accounting system by researchers and outlines a number of suggestions and recommendations for addressing them and applying them in practice.

Keywords: account, management, information, predmpet, subject, comment, control, analysis, decisions, description, purpose, development, enterprise.

LOG IN

The 3rd direction of the new Uzbekistan Development Strategy for 2022-2026 sets out the task of "increasing the production of industrial products by 1.4 times by continuing the industrial policy aimed at ensuring the stability of the national economy and increasing the share of industry in gross domestic product" [1].

This raises the need to improve management accounting, which is the basis of the management and information security of business entities.

ADABIYOTLAR SHARHI

(Matthew 24:14; 28:19, 20) Today, management accounts have begun to play an important role in the economic, financial, and governance practices of our country's enterprises. Nevertheless, the subject of management accounting remains one of the topics that causes the most controversy in the theory and practice of governance in our country. As researcher V.M. Gribanovskiy correctly notes, "In practice, only some enterprises are organizing a buffer account for management compliments, while the rest are limited to the analytical portion of financial accounting data."

RESEARCH METHODOLOGY AND EMPIRICAL ANALYSIS

Analysis shows that the development of management accounting is taking place in conjunction with a number of controversies. The issue discussed over the concept of management accounting is whether management accounting should be divided into subjects such as self-accounting, economic analysis, planning, motivation, and so on. These issues include differences between financial and management, management and manufacturing accounts, as well as the issue of relationships. If we summarize the opinions of experts, in their opinion, the management account must provide managers with any information they need to make decisions.

We can conclude that management accounting is a new complex of economic knowledge.

Analysis of economic literature that reflects management accounting problems causes controversy over the content of the management account:

➤ allocation of the function of the accountant and the function of the accountant as a result of the unwarranted "expansion" of the management account function [2];



- Unreasurable "shortening" of the management accounting function based on the term "account";
- The management account is a mixture of German and Anglo-Saxon concepts.
(Matthew 24:14; 28:19, 20) Today, the management account is primarily called a traditional management account because of its ability to provide information. In addition to current management decisions, modern enterprises must also make long-term or strategic management decisions. (Matthew 24:14; 28:19, 20) Today, their importance has increased with the emergence of information opportunities for data processing. (Matthew 24:14; 28:19, 20) Jehovah's Witnesses would be pleased to discuss these answers with you. Additionally, as a result of the development of production systems and technologies, improvement of management and practice, there is a need to improve the existing management account and improve its quality [3].

CONCLUSIONS AND DISCUSSIONS

In the process of conducting this research, the main focus in management accounting is on the internal activities of business entities, and the external environment of the business in which it operates is overlooked, so today there is a need to establish a strategic management account because of the great need to establish a management accounting concept that focuses mainly on the environment, namely, the establishment of a strategic management account using grouping, comparative analysis, systematic approach and abstract analysis methods of methodology. Based on a comparison analysis of economic literature, the role of strategic management accounts in the provision of information, the procedure for implementation, the description and conceptual basis for comparison with a tactical management account have been developed.

In conclusion, the process of making and implementing management decisions so that the strategic account can operate will be provided with the quantitative and quality information provided by the budget within the framework of internal planning. Accordingly, modern accounting should have a strategic orientation of the company's manufacturing and economic activities in accordance with the current conditions.

We hope that the practical work done in the above cases will properly develop the management accounting system and create new information opportunities in the accounting system.

ADABIYOTLAR RO`YXATI

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