

MANAGEMENT ACCOUNTING SYSTEM IN STATE MEDICAL INSTITUTIONS AND ITS ORGANIZATIONAL ASPECTS

Kuliboev Azamat Shonazarovich

Basic doctoral student of Tashkent Financial Institute

Abstract:

This article describes the stages of creating a management accounting system in state medical institutions and ensuring its operation. The structure of the management accounting organization standard in state medical institutions is shown.

Key words: Management accounting, state medical institution, accounting policy, accounting, balance sheet, report.

In our country, the reform of the health sector is defined as one of the most important directions of state policy. The goal is to maintain and strengthen the health of the population by creating a healthy lifestyle, improving the quality of medical care and services.

In order to achieve this goal, comprehensive reforms in the health care system of our country, including the modernization and diversification of the economy of the entire health care system, as well as a system of measures to ensure the efficiency of each medical institution, have been implemented. In recent years, a number of legal documents on the management and regulation of state medical institutions and the health care system have been adopted. In particular, on January 28, 2022, the Decree of the President of the Republic of Uzbekistan No. PF-60 "On the development strategy of New Uzbekistan for 2022-2026" was adopted, as part of the tasks set in the Development Strategy to ensure public health. In 2022: establishment of 105 family doctor's points and 31 family polyclinics by establishing primary medical service in the regions on the basis of the "one step" principle;

within two months, it is decided to ensure the implementation of the mechanism of providing free medical services to private medical organizations at the expense of the state budget, through the electronic information system of referral for treatment of privileged persons.

In addition, the adopted normative documents on the regulation of health care had a significant impact on changing the financial and economic aspects of the activities of medical institutions, except for free medical services provided by the state to the population in public medical institutions. Provision of paid medical services to the population was also launched.

In this regard, on September 3, 1999, the Cabinet of Ministers of the Republic of Uzbekistan adopted Resolution No. 414 on "Improving the Procedure for Funding Budget Organizations", which included the formation of the Budget Organization Development Fund for budget organizations. The right is given. According to Article 44 of the Budget Code of the Republic of Uzbekistan, the non-budgetary funds of budgetary organizations include the "Fund for financial promotion and development of medical organizations".

Revenues of the Fund for Financial Promotion and Development of Medical Organizations: funds allocated from the budget in the amount of up to 5% of the total amount of budget funds allocated to the medical organization;

Income from the sale of goods (works, services) according to the specialization of activity; at the end of the last working day of the reporting quarter, the funds saved according to the cost estimate, excluding the funds provided for the financing of capital investments; a part of the funds received from the lease of property on the balance sheet of the medical organization;

funds to be left at the disposal of budget organizations in the prescribed manner; will be formed at the expense of funds received from sponsorship

The ultimate goal of the implemented reforms is the purposeful and effective use of the funds allocated to the health care system from the state budget and the funds freed up as a result of the tax benefits given to medical institutions to equip the medical institution with modern medical equipment, directing the purchase of spare parts, consumables and other items for medical purposes.

In addition, it is to encourage the work of employees working in state medical institutions, to increase the efficiency of their activities and to create conditions for staff to settle down.

It is known that the organization of management accounting in state medical institutions and the study of its methodological aspects are also important issues today.

Management accounting is a component of the information system of an economic entity. the nature of the management account is determined by the goals set by the managers of the economic entity: it should be changed again by the decision of the administration or certain corrections-additions should be made based on the interests and goals of the managers of the internal structural structures is also possible. If it is expressed in a simpler way, each business entity can organize management accounting in different ways and forms based on the goals and the level of real possibilities

in a situation where the role of management accounting in providing them with information for making management decisions in state medical institutions is increasing, defining the general methodological principles of the organization of the management accounting system, the goals and tasks of its implementation, management accounting. Determining the content of means and stages of implementation is an important scientific task. this task is especially relevant for state medical institutions that do not have enough experience in organizing the management accounting system due to the novelty of the problem itself.

the need to form a management accounting system in state medical institutions arose due to the dependence on the process of financing medical services provided to the population.

specific difficulties in the organization of management accounting in state medical institutions, specific features of accounting in the public sector aimed at meeting the requirements of legislation, providing information to higher authorities, tax legislation for the medical

institution as a whole related to the disclosure of information on the costs of providing services in the budget execution report for the health system.

The organization of management accounting is greatly influenced by the complex structure of the industry - the presence of outpatient and inpatient departments of various profiles, paraclinical services, etc., the abundance of medical services, and financing from various sources.

management accounting in state medical institutions is one of the information systems of institutions that creates relevant information and presents it to all levels of management to evaluate the effectiveness of using available resources and make decisions aimed at improving the quality of medical services should become part of The management accounting system in state medical institutions is necessary for:

introduction of results-oriented budgeting principles, including control over the correct spending of budget funds and evaluation of their effectiveness;

assessment of the effectiveness of the use of all types of resources, regardless of funding sources;

evaluation of the activity of structural departments and divisions of medical institutions;

determining the profitability of the services provided.

taking into account the current international trends in the development of management accounting and reporting, the basis of the management accounting system of a state medical institution should be the collection and analysis of information necessary for making tactical and strategic management decisions.

management accounting systems of state medical institutions can be represented by the following systems, taking into account the activities of institutions in the field.

In order to ensure the development and operation of the management accounting system, it is recommended to draw up a work plan with a list of stages, tasks and executors.

At the initial stage, the goals and objectives of the introduction of the management accounting system should be formed based on the diagnosis of the current accounting and reporting system in the state medical institution. the implementation of the management accounting system in state medical institutions largely depends on their organizational structure.

At the stage of developing a plan for creating a management accounting system, it is necessary to identify a responsible person or to form a special group of responsible persons for the implementation of management accounting. the number and professional composition of the team (department) required to work in the management accounting system being created depends on the scope of the proposed work.

It can be implemented step by step depending on the priority of the tasks to be solved during the introduction of the management accounting system. if it is necessary to improve the effectiveness of cost management in a medical institution, then first of all it is necessary to develop and implement a subsystem of cost accounting and cost calculation. in this case, it is

necessary to apply the accounting policies of the medical institution consistently from year to year to ensure comparability of management accounting information.

The stage of continuous improvement of the management accounting system. at this stage, it is assumed that the management accounting system should be constantly improved, taking into account the changing information needs of the management of the state medical institution, the emergence of new modern management accounting tools. in our opinion, it is appropriate to formalize the above approaches to the organization of management accounting in state medical institutions in a standard form that can have the following structure (Table 1).

Table 1.

the structure of the standard of organization of management accounting in state medical institutions.

Section name	Department composition
Introduction	the following information about the standard is displayed: by whom was the standard developed?, by which authority and according to which order was it approved?, was the standard developed for the first time or revised.
field of application	the field of application of the standard, its purpose and tasks, and its connection with other standards are determined.
terms and definitions	terms used in the standard and their definitions are provided
basics of management accounting system organization	the main principles of management accounting are shown. It is determined what functions this system will perform. The main elements necessary for the full operation of the management accounting system are shown.
organization of management accounting system in state medical institutions	stages of organization of management accounting system in state medical institutions are separated separately. The content of each stage is described.

Approval of such a standard, which describes the possible approaches to the organization of management accounting in public medical institutions, will provide them with methodological assistance in solving this complex problem. as a result, the process of analyzing the activity of state medical institutions based on accounting data will be improved and the efficiency indicator of the institution will increase.

List of Used Literature

- 1.Budget Code of the Republic of Uzbekistan, Law No. ORQ-52-I dated December 26, 2013.//www.lex.uz.
- 2.Decree of the President of the Republic of Uzbekistan "On the Development Strategy of New Uzbekistan for 2022-2026", January 28, 2022 PF-60-number.// www.lex.uz.

3. Resolution of the Cabinet of Ministers of the Republic of Uzbekistan 4. "On improving the procedure for providing budget organizations with funds", September 3, 1999, No. 414. //www.lex.uz.

5. PARDAEV A.H., PARDAEVA Z.A. MANAGEMENT ACCOUNTING. - T.: "FINANCE", 2019. - 561 p.

Vakhrushina M.A. problemy i perspektivy razvitiya rossiyskogo upravlencheskogo ucheta //Mejdunarodnyy bukhhalterskiy uch. 2014. No. 33. P.12–23.

6. Kuliboyev Azamat Shonazarovich, 2022. Organization of management accounting in public medical institutions. International Journal of Research in Business Management. Vol. 10, Issue 5, May 2022, 1–8.

Ostonokulov Azamat Abdukarimovich, 2020. Budget Organizations Formation and Improving Accounting for Out-of-Budget Budgets. International Journal of Advanced Science and Technology. 29, 8s (Apr. 2020), 11 - 16.

7. Sabirova Aygul, Ostonokulov Azamat, Kuliboev Azamat, Khalilova

8. Shokhsanam, Abdurasulov Murodjon, 2022. Ways of effective use of financial control methods in public finance management. International Journal of Research in Economics and Social Sciences. Available online at: <http://euroasiapub.org> Vol. 12 Issue 05 May- 2022 ISSN: 2249-7382.