

## SPECIFIC PROBLEMS OF MANAGEMENT ACCOUNTING IN ENTERPRISES

**Sherkulov Abdunabi Abduvali ogli**

Tashkent Financial Institute

Specialty: 5A230901 - "Accounting"

(By industry and industry)

Master student

Supervisor: prof. **Pardayev A.X.**

Doctor of Economics

**Annotation.** This article discusses the specific problems of the implementation of management accounting in enterprises. The management accounting system should provide planning and control not only of expenses, but also of income. Only such an approach will make it possible to obtain a real economic effect from internal accounting.

**Keywords:** economy, finance, management accounting, enterprise, competition, accounting, market.

The efficiency of the enterprise largely depends on management activities that ensure the real economic independence of the enterprise, its competitiveness and value position in the market. Domestic accounting, due to the specifics of economic relations that prevailed until recently, served to implement the control function for the safety of public property. Often, in favor of the implementation of the latter, the requests of the administrative apparatus were ignored, which inevitably led to a decrease in the quality of management, untimely and unreasonable decisions.

Management decisions involve management actions that lead to the resolution of the contradiction and change the situation. Any decision is based on the analysis of data characterizing the situation, the definition of goals and objectives, and contains a program, an algorithm of actions for the implementation of measures. Management decisions are actually the main result of the activities of managers at any level of the hierarchical ladder. So, for example, heads of organizations and leading top managers can decide to expand the organization, enter new markets, change the direction of the organization's financial flows. These are the most complex strategic decisions, which are made with a great deal of caution and include the analysis of a number of factors, modeling various scenarios for the development of the situation, forecasting accurate quantitative results: profit, gross proceeds from sales, market share, market development rates, etc.

Management accounting is not only the collection and registration of information, but also its analysis and evaluation in order to obtain such data, on the basis of which it is possible to manage the organization, primarily operational. Primary accounting is one of the most important sources of information for management accounting and the most reliable. At the same time, to meet the information needs of managers, data from additional sources, both internal and external, are needed.

The management accounting system should provide planning and control not only of expenses, but also of income. Only such an approach will make it possible to obtain a real economic effect from internal accounting. The rules of management accounting are established by the enterprise itself, taking into account the specifics of the activity, the features of solving certain managerial tasks. It combines into a single system planning, accounting and analysis of costs by types, places of formation and objects of calculation, regulatory accounting based on full and reduced costs, methods of its calculation, planning, accounting and analysis of investments. Each of the components of the system should provide for a methodology for the analytical evaluation of the information received from the point of view of the possibility of using it for management purposes.

In a market economy, there is an integration of management methods into a single system of management accounting.

Management accounting in its content and purpose is future-oriented. At the same time, circumstances that may change during the planning period are taken into account. Management accounting data allows you to

identify areas of greatest risk, bottlenecks in the activities of the enterprise, inefficient or unprofitable types of products and ways to implement them.

The purpose of management accounting is to provide enterprise managers with the information necessary to make effective management decisions.

Mandatory management accounting - is not mandatory for application. Its organization and methodology are not regulated by law.

The decision to introduce it into the practice of the enterprise is made by the management. At the same time, the collection and processing of information is considered appropriate if its value for management is higher than the costs of obtaining the relevant data.

Users of information Management accounting is aimed at meeting the information needs of internal users - the management of the enterprise, while for each level of management the volume and content of information are different.

Publicity of information - Management accounting data is not subject to disclosure and represents the commercial secret of the enterprise. Moreover, observance of confidentiality of information concerns not only external users, but also employees of the enterprise itself, who are not directly related to solving this problem.

Measures of accounting information in management accounting - natural indicators are used along with monetary indicators: the number of hours, raw materials and materials, the amount of revenue, etc. In addition, if necessary, it is possible to use relative indicators.

The scope of management accounting information - in addition to summary performance indicators, it involves grouping information by market sectors, cost centers, responsibility centers, causes and perpetrators of deviations, by orders and products, etc.

Time binding of management accounting data - primarily focused on the future. Its most important component is planning, which, on the basis of available information, necessarily includes the calculation of forecast values. If financial accounting shows "how it was", then management accounting shows "how it should be".

The degree of accuracy of information in management accounting - approximate estimates and indicative indicators are possible in order to provide information more quickly. But the user must be sure that the information does not contain gross errors or omissions. The information must be free from any manipulation.

Timing and frequency of information submission in management accounting - there are no strict time frames for information submission. However, if necessary, information can be provided at any desired frequency. The deadlines for the presentation of information in management accounting are established directly by the administrative apparatus of the enterprise.

In order for management information to be used effectively, it must meet certain specific criteria:

Brevity - information should be clear, not contain anything superfluous;

In practice, the information received does not always meet the above requirements. As a result, there are many contradictions and errors in making managerial decisions. One of the main problems can be described as follows: how to take into account the factors that were reported late? The solution to this problem could be as follows:

Information that came late is recorded in accounting by the date of its occurrence (when the event occurred, by the date of the document);

In management accounting, information is recorded on the date of its receipt (when the information was received).

This will solve both problems: to analyze financial activities (based on accounting) and make decisions quickly (based on management accounting). It must be clearly understood that management accounting is aimed primarily at current management, and correctly set accounting allows for a full analysis of activities.

Often managers receive information that requires additional processing. As a result, decisions made on the basis of this information are either inaccurate or made late and lose their relevance. Information can be processed before reaching the manager, using certain forms of providing information. The accuracy and brevity of the information received allows you to make decisions quickly and, as a result, increases the speed of work processes. At the same time, the qualifications of the leader are important. Because the system cannot replace personal experience and judgment.

Responsibility for the correctness of management accounting - since the management accounting is not regulated by law, the responsibility for the correctness of its maintenance is also not provided. In other words, only management decisions themselves and not any accounting data, can become the reason for bringing to responsibility.

Sources of information - within the framework of the management accounting system, the tasks of planning and allocating resources, as well as communicating the strategic plans of the enterprise to employees at various levels, should be determined. That is, it should be built in such a way that the general tasks facing the management system of the enterprise are distributed between different levels of management, where each manager bears his share of responsibility for solving a certain part of these tasks; at the same time, the accounting system must ensure the conjugation and interconnection of various information flows as the basis for the interaction of all management functions. Having well-defined plans and schedules for solving tasks on time allows you to change the course of affairs and determine when deviations from the planned course of work occur.

The main objectives of the organization of management accounting are the focus on achieving a predetermined goal of entrepreneurship, the need to provide alternative options for solving the task, participation in the selection of the optimal option and in the calculations of the normative parameters of its execution, focus on identifying deviations from the specified performance parameters, interpreting the identified deviations from the specified parameters performance, interpretation of identified deviations and their analysis.

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