



THE ROLE OF ACCOUNTING IN THE MANAGEMENT PROCESSES OF ECONOMIC SYSTEMS IN ENTERPRISES

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Annotatsiya: Ushbu maqolada biz iqtisodiyot sektorida buxgalteriya hisobining o'rnini va kelajakda buxgalteriya hisobi sohasini rivojlantirish bo'yicha qanday maqsadlar borligini ko'rib chiqamiz. Ushbu maqsadlarga erishish uchun buxgalteriya hisobi sohasini xalqaro darajada respublikamiz miqyosida amalga oshirish lozim bo'ladi. Bu maqsadlarni amalga oshirish iqtisodiyotni rivojlantirishda katta ahamiyatga ega.

Kalit soʻzlar: soha, buxgalteriya, maqsadlar, funktsiyalar, rol, iqtisodiyot, harakat, samaradorlik, tashkil etish, mohiyat, sanoat, an'anaviy maqsad, mijozlar, kelajak, xarajatlar, takomillashtirish, hisobot.

Аннотация: В данной статье мы рассмотрим роль бухгалтерского учета в секторе экономики и каковы цели развития сферы бухгалтерского учета в будущем. Для достижения этих целей необходимо реализовать сферу бухгалтерского учета на международном уровне в масштабах нашей республики. Реализация этих целей имеет большое значение в развитии экономики.

Ключевые слова: отрасль, бухгалтерский учет, цели, функции, роль, экономика, действие, эффективность, организация, сущность, отрасль, традиционное назначение, клиенты, будущее, затраты, улучшение, отчетность.

Abstract: In this article, we will consider the role of accounting in the economic sector and what are the goals for the development of the accounting field



in the future. In order to achieve these goals, it is necessary to implement the field of accounting at the international level on the scale of our republic. The implementation of these goals is of great importance in the development of the economy.

Key words: *industry, accounting, goals, functions, role, economy, action, efficiency, organization, essence, industry, traditional purpose, customers, future, costs, improvement, reporting.*

Introduction. It is known that accounting plays a leading role in the creation, management and improvement of the economic system of any country. Information on the performance of an enterprise, association, joint-stock company, corporation, etc. for a certain period is of great importance for determining important decisions for the current state and future of enterprises, as well as for its improvement. The information in the report includes information on the products, works and services sold, the cost of the enterprise's products, economic funds and sources of the enterprise's organization, financial results of operations, taxation and dividends. With the help of accounting, information is obtained on various types of material assets and monetary amounts available in the economy, the state of settlements with other enterprises and organizations, the total amount of other resources in it; procured materials, the volume and cost of manufactured and sold products are determined; the financial results of economic activity are calculated - profit (net income) or loss; The profitability of the enterprise and a number of other indicators of the enterprise and its components are calculated. In accounting, as well as in operational and statistical accounting, all counters are used - natural, labor and monetary. But in it, the monetary (valuable) counter is given special importance, since it allows obtaining general accounting indicators. The presence of certain shortcomings in this area on the territory of our republic complicates our work processes and causes certain misunderstandings.



Main part. The establishment and development of the market economy and the modernization of the economy are expanding the application limits of accounting. Because new account objects and, as a result, new users of account information appear. That is why accounting is faced with the task of adapting it to new conditions. The constant growth of the volume of account information, without harming its quality, requires further improvement of accounting forms and methods, reduction of the time of registration and processing of initial account information with the help of EHM.

Economic system is a set of principles, rules, and norms established by law, which have historically emerged or were introduced in the country, and which determine the form and content of the main economic relations that appear in the process of production, distribution, exchange, and consumption of economic products. Within the framework of the economic system, economic entities, factors of production enter into mutual relations, and these relations are governed by certain laws. The activity of the economic system is organized with the help of a number of tools, such as property, money and monetary system, state and non-state organizations, enterprise, tax, income, plan, profit.

Accounting means a system of recording information about all economic transactions occurring in an enterprise or organization in full, continuously, on the basis of documents, evaluating them in money, recording them in the account registers based on double-entry and processing the aggregated data and presenting financial reports.

Among the special types of economic accounting, accounting occupies a central place. The priority of accounting information, their usefulness is determined by the importance and reliability of this information. The importance of accounting information is reflected in the ability to influence the outcome of management decisions. Because they: predict situations and choose the best options based on this; keep in touch with this source of information; allows to receive information on time.




Reliability of accounting information is based on: its truthfulness and completeness in accordance with the economic process; transparency that allows to confirm the fact of the economic transactions that took place; neutrality, if the acquisition of account information is not the result of its deliberate confusion for the benefit of some users.

The above-mentioned advantages of accounting are embodied in its specific aspects. These are: comprehensive monitoring and measurement of funds and sources of funds and economic processes of the economic entity; continuity of registration of economic transactions and their documentation; application of special methods in situations where the above advantages are not realized (for example, inventory); summarizing current accounting data from one accounting period to another by filling in the appropriate reporting forms.

Currently, the above-mentioned accounting system is used in our country. But the period of transition to the International computing system is also coming. As a result, international level specialists will increase in our country, and there will be some relief for the accountants operating the enterprises. An association for teaching the international computing system was also established.

Today, ACCA (The Association of Chartered Certified Accountants) is the largest and rapidly developing international professional association in the world. This large professional association brings together 147,000 members and ASSA students in 170 countries. ACCA's reputation is built on more than a century of experience in providing finance and accounting qualifications. The year of its establishment is 1904. Over the past five years, the association's membership and its influence on the international market have grown significantly. ASSA grew by an average of 10% over the last 10 years. This indicator is also growing in our country.

In order to obtain an ASSA certificate, it is necessary to pass qualifying examinations based on the following program:

-  14 qualifying exams (Table 1);



- ✚ three years in economics, finance, accounting and (or) auditing confirmation of practical experience (PER);
- ✚ educational model of professional ethics.

Table 1¹

ASSA qualifying exams

Degree	Qualifying exams
Entry level	F1 Accountant in business
	F2 Management Accounting
	F3 Financial management
	F4 Corporate Law
	F5 Performance Management
	F6 Taxation
	F7 Financial statement
	F8 Audit and assurance
Professional level	P1 Corporate governance, risk and ethics
	P2 Corporate reporting
	P3 Business analysis
	P4 Financial management
	P5 Performance Management
	P6 Taxation
	P7 Audit and assurance

Therefore, the decision of the President of the Republic of Uzbekistan No. PQ-4611 of 24.02.2020 "On additional measures for the transition to international standards of financial reporting" and the Cabinet of Ministers of the Republic of Uzbekistan dated 30.07. .Decision No. 460 of 2020 "On measures to organize the activities of the Higher School of Business and Entrepreneurship" was adopted.

Conclusion and suggestions. How well we study accounting, we need to create a modern accounting model. Creating a modern accounting model - external

¹Квалификация АССА: все, что вы хотели о ней узнать – МСФО на практике № 2, Август 2011 (msfo-practice.ru)



financial and internal management accounting in enterprises - first of all means the need to improve such important functions as accounting, auditing and economic analysis. As a result, accounting information, especially analytical information for monitoring, analyzing and evaluating the performance of production units and the enterprise as a whole, is formed and used much easier.

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