

Online



INTERNATIONAL CONFERENCE ON DIGITAL SOCIETY, INNOVATIONS & INTEGRATIONS OF LIFE IN NEW CENTURY



7.169



WWW.IEJRD.COM |

IEJRD

A Multidisciplinary Research & Development Journal

E-ISSN NO:- 2349-0721

About Journal:

The mission is to facilitate global dissemination of academic information for mankind. The journal is open to all who wish to report on current research & development and summaries of special projects of interest to engineering scientists.

open access online peer reviewed International Journal, where all the research articles are published under OPEN ACCESS MODEL. Open access publishing allows accepted peer reviewed articles to be made freely available online to everyone as soon as they are published. Open access publishing is funded through author article processing fees. Non-commercial use and distribution in any medium is permitted, provided the author and the journal are properly credited.

Chief Editor :- Prof. Tushar Ram Sangole

SJIF: 7.169

Frequency :- Bi-Monthly

Country :- India

Language :- English

Start Year :- 2014

Indexing



SR. NO.	PARTICULAR	PAGE NO	DOI NUMBER
1	REFORM IN THE FIELD OF ART AND CULTURE IN RENEWING UZBEKISTAN Abdullayev Khusan Uzbekistan State Institute of Arts and Culture 1 st -year master's degree in cultural studies	1-2	10.17605/OSF.IO/XB7Q6
2	TRAINING TO DRAWING STUDENTS OF THE DIRECTION OF EDUCATION "FINE ARTS AND ENGINEERING GRAPHICS" ¹Abdullayev Sukhrob Sayfullayevich, ²Tukhtaeva Ferangis Furkat kizi Associate professor ¹ , 4th year student of the faculty of Art ² Bukhara State University	3-6	10.17605/OSF.IO/F4XAR
3	CHANGES OF PSYCHOMOTOR DEVELOPMENT IN CHILDREN WITH PERINATAL BRAIN HYPOXIA ¹Abdullayeva Nargiza Nurmamatovna, ²Igamova Saodat Sur'atovna, ³Djurabekova Aziza Tokhirovna. Samarkand state medical institute, Samarkand, Uzbekistan	7-10	10.17605/OSF.IO/23EW6
4	PRIORITIES OF HIGHER EDUCATION SYSTEM DEVELOPMENT ¹Abdulloev A. J., ²Odinayeva N. F. Head of Department (PhD ¹), Master ² Department Of Economics, Bukhara State University, Bukhara, Republic Of Uzbekistan	11-13	10.17605/OSF.IO/AW5TC
5	DEVELOPMENT OF SPECIALIZED AGRICULTURAL CLUSTERS ¹Abdulloev A. J., ²Choriyeva N. K Head of Department (PhD) ¹ , Master ² Department Of Economics, Bukhara State University, Bukhara, Republic Of Uzbekistan	14-16	10.17605/OSF.IO/5C64D
	INCREASING THE EFFICIENCY OF AGRICULTURAL COMPLEX CLUSTERS ¹Abdulkakimov Zuhrali Tursunalievich, ²Ibrohimov Boburmirzo Senior Lecturer, Namangan Institute of Engineering and Technology, Republic of Uzbekistan, Economics Doctor of Philosophy (PhD) ¹ , Namangan Institute of Engineering and Technology, Department of Economics, Master of Group 14M-20	17-22	10.17605/OSF.IO/CHU6A
6	WAYS TO IMPROVE THE ACTIVITY OF AGRICULTURAL CLUSTERS IN THE COUNTRY'S ECONOMY ¹Abdulkakimov Zuhrali Tursunalievich, ²Abdumutaliyev Abdulaxad Senior Lecturer, Namangan Institute of Engineering and Technology, Republic of Uzbekistan, Economics Doctor of Philosophy (PhD) ¹ , Namangan Institute of Engineering and Technology, Department of Economics, Master of Group 14M-20 ²	23-30	10.17605/OSF.IO/GFTQ6
7	THE ART OF UZBEK DANCE: FEATURES OF SCHOOLS AND DIRECTIONS Abraikulova Nasiba Erkinovna Associate Professor of the Department of "Stage movement and physical	31-34	10.17605/OSF.IO/5JWD6

95	<p align="center">ANTHROPOGENIC LANDSCAPE TYPES IN MIRZACHOL</p> <p>¹Toshboev Zafarjon Makhrankulovich, ²Kushmatov Botir Berikboy ogli, ³Murodullaev Khoshimjon Kamliddin ogli Jizzakh state pedagogical institute Senior teacher at “Geography and fundamentals of economics” department¹, student of “Methods of teaching geography” direction of JSPI^{2,3}</p>	336-338	10.17605/OSF.IO/VXPT9
96	<p align="center">CONDUCTING CLASSES ON FINE ARTS BASED ON INFORMATION AND COMMUNICATION TECHNOLOGIES</p> <p align="center">Toshpulatov Fakhriddin Uralovich teacher of the Department of Fine Arts and Engineering Graphics, Termez State University</p>	339-341	10.17605/OSF.IO/GNWT9
97	<p align="center">MAIN PUMPTIN PESTS OF PEACHES AND MEASURES AGAINST THEM</p> <p>¹Tufliev Nodirbek Khushvaktovich, ²Normurodov Sherbek Chorievich, ³Turdishov Amanbay Jaqsibaevich Doctor of Agricultural Sciences, Tashkent State Agrarian University¹, Basic doctoral student, Plant protection research institute², Independent researcher, Plant protection research institute³</p>	342-345	10.17605/OSF.IO/RZNI8
98	<p align="center">ACUTE TONSILLOPHARYNGITIS</p> <p>¹Turazoda Farangiz, ²Turazoda Maftuna 614 group student of the Pediatrics Faculty Samarkand State Medical Institute, Uzbekistan¹, 306 group student of the Medical Pedagogy Faculty Samarkand State Medical Institute, Uzbekistan²</p>	346-348	10.17605/OSF.IO/NY59J
99	<p align="center">MORPHOLOGY AND AGROTECHNOLOGY OF UZBEK COTTON RESEARCH INSTITUTE-201 COTTON VARIETY</p> <p>¹Tursunov Khayrullo Odiljonovich, ²Janibekov Dilyorbek Abdumannobovich, ³Nuralieva Mahliyo Abdugaffor qizi Doctor of Philosophy in Agriculture (PhD)¹, Assistant², Master³ Andijan Institute of Agricultural Agrotechnology</p>	349-351	10.17605/OSF.IO/QWYKA
100	<p align="center">ENTREPRENEUR'S PERSONALITY, MOTIVATION AND ITS SOCIO-PSYCHOLOGICAL FUNDAMENTALS</p> <p>¹Umurzokov Dilmurod Kholmurodovich, ²Turobova Shahnoza Umirovna Navoi State Pedagogical Institute Senior Lecturer of the Department of Pedagogy and Psychology¹, Navoi State Pedagogical Institute Teacher of the Department of Pedagogy and Psychology²</p>	352-354	10.17605/OSF.IO/ZH7UC
101	<p align="center">MANAGEMENT ACCOUNTING AS AN ENTERPRISE MANAGEMENT TOOL</p> <p>¹Urakova M. H, ²Muxtorov A. S Teacher¹, Student² Department Of Economy, Bukhara State University, ukhara, Uzbekistan</p>	355-357	10.17605/OSF.IO/PGB59
102	<p align="center">HISTORICAL AND SCIENTIFIC BASIS OF INTEGRATION OF PERSPECTIVE SCIENCE AND FINE ART</p> <p>¹Valiev A.N, Otabekob U, ³ Abdumutalipova S Associate Professor¹, Master's degree, Student (TSPU)</p>	358-360	10.17605/OSF.IO/F3WX8

**MANAGEMENT ACCOUNTING AS AN ENTERPRISE
MANAGEMENT TOOL**

¹Urakova M. H, ²Muxtorov A. S

Teacher¹, Student² Department Of Economy, Bukhara State University, Bukhara, Uzbekistan

ANNOTATION

This article highlights the importance of accounting in any enterprise in a market economy. It is important to pay attention to the importance of reports in the management and profitability of the enterprise and their correct, accurate and timely structure. The management accounting system is complicated by the fact that the classification of management accounting systems is practically not covered, with the exception of some aspects of financial management accounting.

Keywords: *Accounting system, management accounting system, management accounting, management reporting, principles, object, subject, purpose of management accounting.*

Enterprise management is a complex process. The regulation of its activities needs reliable and timely information.

The emergence of management accounting is caused by the need to make management decisions on the basis of an information system operating at a qualitatively new technical level, which should increasingly become an integral part of the management system of an enterprise. Such a control system must meet the modern requirements of the approach to organizing accounting. At the same time, great attention should be paid to expanding and strengthening the functions of accounting, using its analytical potential as the main and reliable source of management information. That, of course, was the reason for the emergence of a new type of accounting, which was called "managerial".

The management accounting system is complicated by the fact that the classification of management accounting systems is practically not covered, with the exception of some aspects of financial management accounting.

In order to determine the essence of management accounting, it is necessary, in our opinion, to determine the place of management accounting in the accounting system.

Management Accounting is a symbiosis of accounting, tax, operational, production and other types of accounting. In addition, the management accounting system includes such elements as: budgeting, analysis, forecasting and management decision making.

In our opinion, it is necessary to expand other types of information and link management accounting with the management process, only in this case it is possible to determine the place of management accounting in the organization's accounting system.

Consequently, in the process of management accounting, information of statistical accounting is used, which summarizes data on the volume and dynamics of output, labor productivity and other key indicators of the enterprise.

As a set of production, statistical and operational accounting, management accounting provides an answer to the questions - how and where costs are collected, their size and reserves for reduction. In addition, a necessary component of management accounting is the calculation of the cost of production, with which production accounting has a close relationship.

Unaccounted information is presented in Figure 1 primarily by budgeting, i.e. the process of drawing up a business plan, on the basis of which each enterprise should work. Margin analysis is an analysis of the income that an enterprise should receive in order to cover its expenses. The last two components of the non-accounting

system - motivation and control, are, in fact, management functions and are included in the accounting system indirectly, as components of the management system.

In general, the management accounting scheme, in our opinion, can be represented as a combination of several components (Fig. 2).

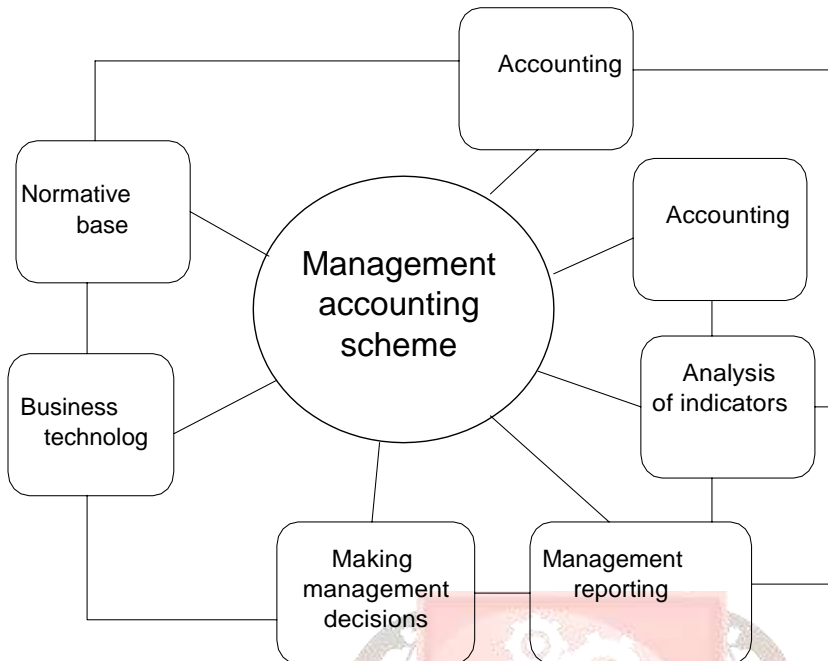


Figure: 2. Scheme of management accounting

Management accounting is an integral part of the enterprise management system. It is designed to provide the formation of information for making optimal management decisions in the implementation of:

- monitoring the effectiveness of the organization's current activities;
- planning strategies and tactics for carrying out commercial activities, optimizing the use of material, labor and financial resources of the enterprise;
- measuring and evaluating the efficiency of management, identifying the level of profitability of certain types of products;
- direction of control actions on the course of production and sales in order to make effective management decisions.

Thus, the basic principles of management accounting, like any accounting, are: the continuity of the enterprise, completeness, frequency, the use of uniform units of measurement, continuity and reuse of information. Special principles are

formation of indicators of internal reporting, assessment of the results of activity of structural divisions of enterprises, as well as in-depth analytics.

The purpose of management accounting is, first of all, to provide managers with the information necessary for making management decisions. Management accounting extends financial accounting to include manufacturing operations. Management accounting data for the firm's management has very different requirements than information provided in the firm's financial statements and used by external users — investors, creditors, and others outside the firm. In modern conditions, management accounting through its functions acts as the main information foundation for managing the internal activities of an enterprise, its strategy and tactics.

Management accounting will provide the information necessary for setting priorities in the activities of the enterprise and planning its future activities, provide a basis for assessing emerging opportunities and provide mechanisms for monitoring the implementation of decisions.

REFERENCES

1. Alidjonovich, R. D., & Umarovich, A. S. (2020). Budget Policy in Uzbekistan: Practical and Strategic Directions. *European Journal of Business and Management Research*, 5(1).
2. Sherov, A. U. (2020). BUDGET POLICY DEVELOPMENT TRENDS IN UZBEKISTAN AND ANALYSIS OF ITS CURRENT STATE. *Asian journal of management sciences & education*, 9(1), 39-46.
3. Kayimova, Z. A., & Tairova, M. M. (2016). Investment activity of commercial banks of the Republic of Uzbekistan.
4. Rakhmatullaeva, F. M., & Rakhimova, T. B. (2017). Small business in Uzbekistan as the factor of increasing the employment rate. *Экономика и социум*, (1-1), 12-15.
5. Rustamovna, T. H., & Anvarovich, K. A. (2016). The role of small businesses to improve the export potential. *Academy*, (12 (15)).
6. Shoimardonkulovich, Y. D. (2020). The importance of management in the field of service. *Вопросы науки и образования*, (14 (98)).
7. ТАЙРОВА, М., & ХАМИДОВ, М. (2016). The essence of product quality in improving entrepreneurial activities. In Верстка: Шишкова АВ| Редактор/корректор: Савченко ЕС Редакция журнала «Современные научные исследования и разработки»: 125480, г. Москва, ул. Героев Панфиловцев 17 к. 2., тел 8 (964) 574-29-46, [www. olympiks. ru](http://www.olimpiks.ru), [conf@ olympiks. ru](mailto:conf@olimpiks.ru) Издатель "Научный центр "Олимп": 125480, г. Москва, ул. Героев Панфиловцев 17 к. 2., тел 8 (964) 574-29-46, [www. olympiks. ru](http://www.olimpiks.ru), [conf@ olympiks. ru](mailto:conf@olimpiks.ru) (p. 11).
8. Urakova, M. K. (2019). Features of accounting processes of innovation and recommendations for its improvement. *Теория и практика современной науки*, (5), 71-73.
9. Уракова, М. Х. (2017). Узбекистан Б. Пути улучшения природопользования и охраны окружающей среды. *Экономика и социум*, (1-2), 819-822.
10. Уракова, М. Х., & Нутфуллоев, Т. Г. У. (2020). Кредитные отношения между банками и компаниями и их влияние на реальную экономику. *Достижения науки и образования*, (6 (60)).
11. Уракова, М. Х., Нутфуллоев, Т. Г., & Негматов, М. Ш. (2020). Совершенствование системы управленческого контроля в гостиницах. *Вопросы науки и образования*, (5), 89.