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## FEATURES OF ACCOUNTING AUTOMATION AT ENTERPRISES IN UZBEKISTAN

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### *Abstract*

The article analyzes the problems of accounting automation at enterprises, discusses possible ways to solve this problem. The author's approach defines a set of actions and measures aimed at improving the quality of accounting and simplifying accounting at enterprises in Uzbekistan.

**Keywords :** Enterprise, Accounting, Accounting Automation, Software Product, Professional Accounting.

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### **Introduction**

Accounting is one of the key links in the activities of any organization. The financial well-being of a business largely depends on the correctness and accuracy of accounting.

A modern enterprise involves a huge number of business operations, which are reflected by the corresponding information flows. Accounting includes many routine operations, repeated repetition of the same computational actions, as well as the preparation of many payment documents and reports.

In this regard, traditional accounting involves complex and painstaking work of accountants, requiring considerable effort and knowledge.

Professional accounting is one of the components of the success of any company. Moreover, regardless of the scope of its activities, the number of employees, sales or production volumes. It

is in accounting that all business operations of the company are reflected, various types of reporting are displayed.

The implementation of reforms in the field of public finance in Uzbekistan is the financial basis for the radical changes being implemented today, and these changes cover all areas. In particular, the implementation of reforms in the state budget, which is the main component of public finances, necessitates further improvement of the regulatory framework in this direction from an organizational and methodological point of view, the introduction of the requirements of international standards into the national economy with in-depth study of foreign experience.

After all, as the head of our country said, "The successful implementation of economic reforms and social transformations in public finance management is primarily a link with the effectiveness of economic and financial authorities" [1].

### **Literature Review**

In Uzbekistan, as in all spheres, major reforms are being carried out in terms of spending the state budget. These reforms have also not bypassed the financial system, in

particular financing and accounting. This, of course, follows from the role and functions of accounting in budgetary organizations. According to M.Ostonakulova, the function of accounting in budgetary organizations is as follows [2]:

- 1) formation of complete and reliable information about the status and behavior of assets, property rights and obligations in accounting accounts;
- 2) summarizing accounting information, as well as preparing financial, tax and other statements for effective management.

In order to fulfill these tasks, as well as to develop budget financing, which forms the basis of the activities of budget organizations, centralized financial and accounting services have been established in a number of ministries.

In particular, in accordance with the Decree of the President of the Republic of Uzbekistan dated August 21, 2017 No. PP-3231 "On further improvement of the financing mechanism of educational and medical institutions and the system of State financial control", centralized financial and accounting services were established in district (city) departments of public education and medical associations with the simultaneous abolition of accounting services of their subordinate institutions.

The main tasks of these centralized financial accounting services are defined centrally as ensuring the structure and execution of cost estimates of subordinate institutions, calculation and payment of wages, procurement of goods, works and services, accounting for budgetary and extra-budgetary funds, as well as control over income from the sale of goods (works, services) according to the profile of the organization [3].

## **Results and Discussion**

It was also noted that by the relevant internal orders of these ministries, financial and accounting services perform the following functions:

- 1) formation and submission for approval of staffing tables and cost estimates for approval, serviced by a centralized accounting department, within budget allocations and in accordance with legislation and submission to regional financial authorities for registration;
- 2) formation and approval of estimates of income and expenses of extra-budgetary funds;
- 3) inclusion, electronic aggregation of staffing tables and cost estimates, as well as estimates of income and expenses in the automated software package "UzASBO" in the context of each organization;
- 4) disposal of funds allocated from the budget, provided for by the cost estimates, as well as extra-budgetary funds in accordance with the intended purpose;
- 5) conclusion of contracts with suppliers of goods (works, services) within the funds allocated from the budget, procurement of goods (works, services) within the funds provided for in the cost estimates, based on the needs (requirements) of each institution;
- 6) submission to treasury departments for registration in order to ensure the fulfillment of legal and financial obligations assumed within the framework of budgetary and extra-budgetary funds;

- 7) making changes to approved cost estimates and staffing tables in accordance with the procedure established by budget legislation;
- 8) maintaining budget accounting and a report on budgetary and extra-budgetary funds, including income from the sale of goods (works, services) in the direction of their activities and their expenditure;
- 9) preparation, approval of financial statements for the relevant period and submission to the relevant regional financial authority;
- 10) implementation of budget accounting in accordance with this regulation and other regulatory legal acts, as well as organization of accounting work in the context of each organization using modern technical means and information technologies;
- 11) control over timely and correct registration of accounting documents and the legality of transactions;
- 12) conducting an inventory of funds, accounts and tangible assets, as well as other assets and liabilities of each institution;
- 13) monitoring the storage of funds and tangible assets;
- 14) providing the necessary instructions to persons responsible for the maintenance and use of tangible assets available in each institution on accounting and maintenance of material and technical reserves for which they are responsible;
- 15) the introduction of accounting for the issued power of attorney for the purchase of tangible assets and control over their proper use;
- 16) ensuring that accounting documents, registers of accounts, cost estimates and their appendices, as well as other documents related to the financial activities of budgetary organizations, are stored and maintained separately in the divisions of each institution;
- 17) timely submission of relevant documents to the courts, treasury bodies in order to avoid overdue debts and accounts payable, as well as ensuring the fulfillment of contractual obligations;
- 18) making proposals to regional financial authorities on optimizing budget funds released in the process of budget execution.

When organizing centralized accounting activities, special attention is paid to the following issues:

- 1) centralized accounting carries out its activities in cooperation with educational institutions, the finance department, the Treasury department, other state and economic management bodies, public organizations and other organizations;
- 2) the costs of maintaining centralized accounting and strengthening the material and technical base are financed from funds allocated from the budget;
- 3) the limited number of employees of the centralized accounting department is approved in coordination with the Ministry of Finance of the Republic of Uzbekistan and the Ministry of Employment and Labor Relations of the Republic of Uzbekistan;
- 4) the chief accountant and the chief economist of the centralized accounting department are appointed and dismissed in accordance with the established procedure in coordination with the main departments of finance of the Republic of Karakalpakstan, the city of Tashkent and the regions.

Above, information was provided on the organization of a centralized financial and accounting service. From this information, it can be said that although centralized financial accounting services were initially established in the Ministries of Public Education and Health, as a result of the separation of the Ministry of Preschool Education from public Education, centralized financial accounting services also operate in the system of this ministry. At first glance, although centralized financial and accounting services are organized in three ministries, in fact, the funds allocated to them from the budget account for a large proportion. In this sense, the proper organization of the activities of the centralized financial accounting service and its continuous development are one of the main issues of using state budget funds.

## Conclusion

Therefore, in order to further develop the activities of centralized financial and accounting services, the following is proposed:

1. Creation of a certification system for the qualifications of chief accountants in order to fill centralized financial accounting services with qualified personnel;
2. Establishment of a monthly wage supplement for employees of centralized financial accounting services for long-term work in order to take measures to increase their monthly wages;
3. Development of software complexes that collect data between organizations to improve the automation of centralized financial and accounting services;
4. Annual professional development of employees of centralized financial and accounting services.

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