

THE PLAN AND IMPORTANCE OF ACCOUNTING IN STATE MEDICAL ORGANIZATIONS

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Abstract:

The main components of the accounting system in state medical organizations were considered in the research work. The elements of the accounting plan are scientifically based. The theoretical-methodological foundations of the organization of the accounting account have been studied.

Keywords: Accounting, accounting forms, chart of accounts, documentation, inventory, managerial accounting, state medical organization, report.

Organization of accounting in state medical organizations means a system of accounting conditions and elements for obtaining reliable and timely information about the organization's financial and economic activities, controlling the rational use of resources and stock of goods used in the service.

The main components of the accounting system in state medical organizations are as follows:

- initial account and document circulation;
- inventory;
- chart of accounts of accounting;
- forms of accounting;
- forms of organization of accounting work;
- volume and content of reports.

In accordance with the Law of the Republic of Uzbekistan "On Accounting", the head organizes accounting and reporting in state medical organizations. Also, the head has the right to organize the accounting service in state medical organizations under the leadership of the head of the accounting service. He appoints the chief accountant to his position and, in turn, is responsible for the development of the accounting policy, internal accounting and reporting system, internal control



procedures, complete and reliable accounting, keeping the accounting documents intact, preparing and publishing financial reports in accordance with the law, tax reports, etc. it is necessary to ensure the preparation of financial documents, the timely execution of accounts, the annual training of the head of the accounting service [4].

Heads and chief accountants of state medical organizations have the following rights when creating an accounting account:

- to independently determine the organizational form of the accounting account based on the organization's activity direction and certain types of medical services provided to the population;
- determining the form and methods of accounting, reporting and control;
- development of a management accounting, reporting and control system for the provision of medical services;
- formation of the account policy of the organization in the established order.

The chief accountants of state medical organizations define the duties of accounting staff separately for each employee. In accounting, duties are divided according to functional characteristics, that is, a certain area is assigned to each group of employees or to an individual employee depending on the volume of work.

Heads of state medical organizations must create the necessary conditions for proper accounting, ensure that all departments and services, as well as employees related to accounting, comply with the requirements of the chief accountant on the procedure for registering and submitting documents and information [3].

Also, it is of great importance to develop an account organization plan to ensure the rational organization of accounting in state medical organizations. Because accounting in the public sector is conducted on the basis of strict legislation and planning.

The elements of the accounting account organization plan are presented in Figure 1 below.



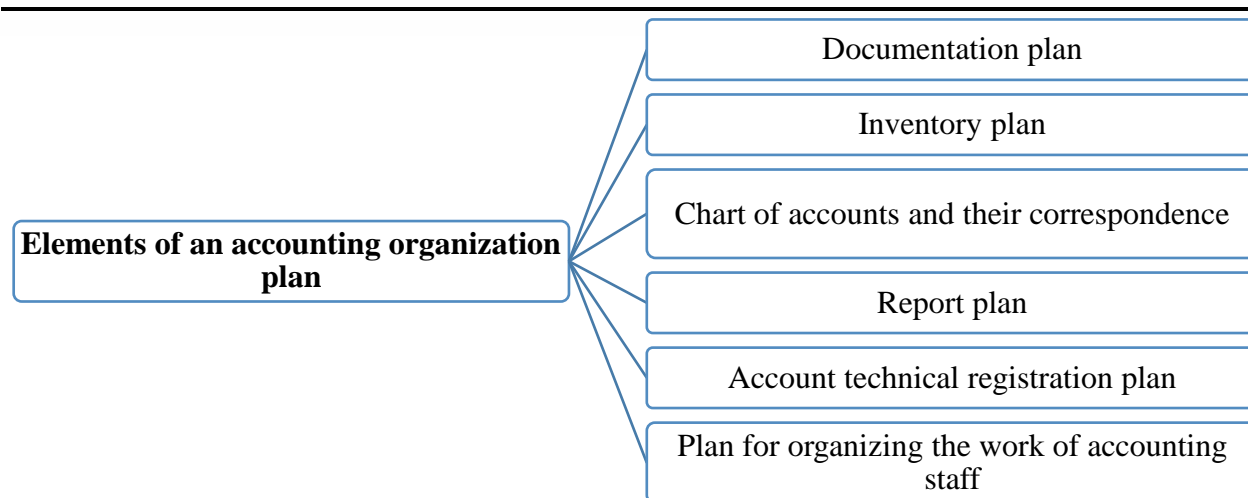


Figure 1. Elements of an accounting organization plan¹

Documentation is the expression of the results of the complete and continuous monitoring of all economic operations taking place in economic entities in kind and monetary indicators, and recording these data in documents that prove them.

In the documentation plan, a list of documents for recording economic transactions is shown and a calculation of the need for the relevant document forms is made.

In the inventory plan, the procedure, forms and terms of carrying out scheduled and unplanned inventory are specified. The inventory plan is drawn up in order to check the availability of valuable medical equipment, taking into account that it does not affect the normal activity of medical organizations.

The chart of accounts of accounting refers to a series of accounts that are included in one system for accounting of the economic activities of organizations. According to the content of economic transactions in organizations, accounting records are issued. In this case, a certain amount is written to the debit of one account and to the credit of the other account. This creates a correspondence of accounts.

The plan of the report shows the following:

- list of reporting forms;
- reporting period (by types of reporting);
- deadlines and procedures for submitting reports;
- names and addresses of medical organizations;
- list of reporting organizations and their responsible employees;
- the list of employees of the accounting service responsible for preparing reports.

¹ Created by the author

The report plan usually consists of two parts. The first part contains the necessary information for the preparation of reports provided by external users, and the second part shows the report data obtained from separate departments and units of medical organizations.

The account technical registration plan provides a detailed description of the account form used in the medical organization, which electronic computing machines (computers), tools and devices are used in the organization. When choosing a form of accounting, medical organizations should follow the instructions and guidelines on this issue, take into account the unique working conditions of the organization, and be familiar with the advantages and disadvantages of existing forms of accounting.

In the plan of organizing the work of the accounting staff, the structure of the accounting apparatus and the staff of the accounting department will be determined based on the number of places for receiving patients in medical organizations, each employee will be given a job certificate, the time for their training will be determined, and the schedules for the calculation work would be drawn up.

When we analyzed and studied the current conditions of accounting in state medical organizations, we witnessed that administrative punishment measures were applied to heads and chief accountants of organizations without following the procedure for documenting account objects, forming, compiling and presenting reports.

In order to eliminate the above-mentioned shortcomings, it is necessary to develop an accounting policy in state medical organizations taking into account the areas of activity and specialties. The account policy reflects the methods and styles of accounting, the elements of the plan for the organization of the accounting account, and the job manuals of the accounting service employees. This will be the basis for proper management of accounting in state medical organizations from an organizational, stylistic and technical point of view.

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