



## IMPROVEMENT OF ACCOUNTING AND REPORTING OF MEDICAL INSTITUTIONS BASED ON INTERNATIONAL STANDARDS

Sultonova Mushtari Abdulabbosovna  
Basic Doctoral Student

### Abstract

Improvement of accounting and reporting of medical institutions based on international standards.

**Keywords:** medical institutions, accounting, international standards, operational accounting, efficiency of control.

### Introduction

The emergence of an account is directly related to the emergence of human society. According to historical data, the account was used during the period of the primitive communal system. The tribal chief performs calculations such as when the season comes, how many people are in his tribe, how much food they need to collect to save their tribe.

Initially, the fingers of the hands were used as counting tools (in some cases we still use this custom today). Every family that is still considered a part of society has its own account. Whichever family has a well-established billing system, the living conditions in this family are good. From this it can be seen that the account is a companion of people's lives.

For the purpose of direct management of individual business operations and processes at the time of their commission, it is an effective control and control system. A distinctive feature of this account is the prompt receipt and use of information for the purposes of the current management of the enterprise and its structural divisions. Operational accounting includes various economic phenomena and provides mainly indicators of a production and technical nature.

It provides information on the fulfillment of production tasks, daily deviations from cost standards, the level of labor use and equipment loading, compliance with contracts-the fulfillment of contracts concluded between suppliers and buyers. All types of measures are used in operational accounting - material, labor and cost. But since this type of accounting mainly reflects operations of one type and generalized indicators are not required from it, it uses material, labor units of measurement. To ensure the efficiency of control, it will be necessary to receive information about the progress of business operations faster. Therefore, operational accounting data should





be recorded in the simplest possible way. Ulami are delivered through direct surveillance, transmitted by telephone, fax, modem, computer communication and other means.

At present, mechanics and automatic measuring and regulatory devices are increasingly used to obtain operational information. Such an organization of accounting allows for direct control over the course of business operations at the time of their commission. Absolute accuracy is not required from operational accounting data, since their main task is to promptly report changes occurring in the observed objects. Therefore, in practice, they are content with obtaining only approximate information from operational accounting. But this information should be accurate enough so that, following it, it is possible to make a management decision without mistakes, making reliable conclusions about the scale and description of the changes that have occurred.

### **The Main Part**

On August 21, the President of Uzbekistan signed a decree "on further improvement of financing mechanisms for educational and medical institutions, as well as the system of state financial control." The document is aimed at a radical revision of state financial control aimed at preventing and preventing violations of budget legislation through budget financing, transparency and improvement of payment and reporting mechanisms in educational and medical institutions, as well as the introduction of information technology and internationally recognized standards of financial control. In accordance with the resolution, since September 1, accounting services in institutions subordinate to them are being liquidated in district (city) departments of public education and medical associations and centralized financial and accounting services are being created.

Internal audit and financial control services are being established in the Ministry of Health and in the off-budget Pension Fund under the Ministry of Finance. Centralized financial and accounting services provide centralized cost estimates, accounting and payment of monthly wages, purchases of products, works and services, accounting for budgetary and extra-budgetary funds of their subordinate institutions, as well as monitoring income from the sale of goods (works, services) in the areas of their activities.

The Internal Audit and Financial Control Services identify cases of illegal spending and embezzlement of budget funds at the republican and territorial levels, and are engaged in their prevention.





The Main Control and Audit Department of the Ministry of Finance has been transformed into the Main Department of State Financial Control. Performs constant monitoring of the financial activities of budget organizations using specialized automated software products for budget funds management and budget accounting in budget organizations. Also conducts preventive work with budget organizations to comply with budget legislation.

Identified embezzlement, shortage of funds and material assets in management, cost estimates, staffing schedules, it is entrusted with additional tasks, such as analyzing violations in approval and execution procedures, etc., developing specific measures to eliminate the conditions that caused them, improving the efficiency of checking budget organizations, remote control of simultaneous ineffective audits, determining the objects and objectives of verification using information technology.

### **Conclusions and Results**

The structure of full - time accounting units is distributed as follows:

1. Chief Accountant in accordance with the structure of the Institute, the chief accountant reports directly to the rector of the Institute and the vice-rector for financial and economic work, and on accounting, preparation and reporting also reports to the Chief Accountant of the Ministry of Health of the Republic of Uzbekistan and is responsible for accounting in the organization, timely and complete presentation of financial statements, as well as for compliance with regulatory legal acts. is responsible for the fulfillment of the assigned tasks.
2. The Deputy Chief Accountant keeps records of the work performed on the provision of services to legal entities and individuals and the implementation of purchases.
3. The Deputy Chief Accountant supervises the audit and cash discipline, conducts systematic control work on the liquidation of accounts receivable and accounts payable, accrual and payment of salaries to employees and scholarships to students.
4. Settlement and cash division -provides payroll for employees on the basis of a report card, opening a plastic card through a bank, transfer of individual accumulative pension contributions.
5. Scholarship division – organizes the accrual and payment of scholarships to students on the basis of the order on the appointment of scholarships.
6. The division of material values-the warehouse of the Academy, keeps records of receipts and outflows of material values in the custody of financially responsible persons, participates in the write-off of material values.
7. Treasury - distributes funds received for wages and equivalent payments.





- ✓ Quarterly submission of the balance sheet and other reports to the Ministry of Health of the Republic of Uzbekistan quarterly section "Accounting".
- ✓ Quarterly submission of reports of the State Committee of the Republic of Uzbekistan on Statistics to the Department of Statistics of the city of Tashkent before the 2nd day of the reporting period to the accounting department.
- ✓ Quarterly submission of reports of the Tax Committee of the Republic of Uzbekistan to the Almazar district of Tashkent by the 25th of the reporting period, accounting Department
- ✓ Monthly payroll of teachers and staff and submission of a questionnaire to the Treasury by the 5th of each month in the "Accounting" section.
- ✓ Monthly calculation of the student scholarship and submission of an application to the Treasury before the 10th day of each month in the "Accounting" section.
- ✓ Monthly calculation of the advance payment to teachers and staff and submission of the questionnaire to the Treasury by the 20th of each month in the "Accounting" section.
- ✓ Monthly keep records and systematic analysis of income from special extra-budgetary activities of the Academy in the section "Accounting".
- ✓ Monthly, quarterly and annual journal of the Accounting department for the maintenance of orders and preparation of reports.
- ✓ Monthly submit to the CER information about admission to educational services and the service sector at a higher educational institution section "Accounting".
- ✓ Registration of contracts with supplier organizations in the Treasury of the Ministry of Finance daily section "Accounting".
- ✓ Preparation of payment orders for all money transfers and transfers from the Treasury of the Ministry of Finance to the daily section "Accounting".
- ✓ Monthly compile and keep records of reconciliation reports with organizations-debtors and creditors section "Accounting".
- ✓ Monthly "accounting" department for the transfer and distribution of funds credited to plastic cards of teachers, staff and students in due time.

## References

1. Т.П. Карпова, В.В. Карпова. Бухгалтерский учет: упражнения, тесты, решения и ответы: учеб. пособ. — М.: ИНФРА-М, 2010.
2. В.В. Ковалев, Вит Ковалев. В. Анализ баланса, или как понимать баланс: учеб.-практич. пособ. — М.: Проспект, 2010.





3. Т.А. Корнеева, Г.А Шатунова. Теория бухгалтерского учета в схемах и таблицах: учеб. пособ. - М.: Эксмо, 2010.
4. М. Ю Медведев. Теория бухгалтерского учета. Учебник. — М.: «Омега-П», 2007.
5. Е.А. Мизиковский. - Теория бухгалтерского учета: Учебное пособие. - М.: Экономист, 2006 .
6. Нечитайло А.И. Теория бухгалтерского учета: учеб.- М.: Проспект, 2010.
7. A. Sotivoldiev va boshqalar. Buxgalteriyaning izohli lug‘ati. - T.: «NORMA» 2010.
8. Я.В. Соколов. Очерки по истории бухгалтерского учета. — М.: Финансы и статистика, 1991.

