



MODERN CONCEPTS OF CONTROLLING AND ITS CONNECTION WITH THE ACCOUNTING SYSTEM

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Article history:	Abstract:
Received: 7 th October 2021 Accepted: 7 th November 2021 Published: 13 th December 2021	In the article, the author considered controlling as a management system of countries with developed market economies and as an accounting and management and accounting and analytical tool for making and implementing management decisions along with accounting and analysis systems.
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In the market conditions of management, not only the content, but also the purpose of accounting and reporting information, but also the entire accounting system, changes significantly. If earlier accounting was considered mainly as the art of reflecting the fait accompli of economic activity on synthetic and analytical accounts, drawing up a balance sheet and filling out reporting forms, today it becomes obvious that accounting information in combination with planning and regulatory is an integral part of all management processes.

It is obvious that in the conditions of market relations, the complexity of management is becoming more acute due to an increase in the number of factors influencing the management process. Suppliers and competitors, prices and product range, organizational structure and management style - all this has a significant impact on the financial condition and long-term development plans of enterprises in the new business environment. Such information should be systematically reflected in the enterprise within the framework of specially developed accounting and management accounting accounts.

The urgent need for the financial stability of enterprises, including various forms of ownership, makes it necessary to search for effective forms and methods of management that ensure prompt response to changes in market conditions. This is achieved by developing and implementing new accounting and management concepts, one of which is controlling.

As we know, controlling occupies one of the leading places in the management practice of countries with developed market economies, is an accounting and management and accounting and analytical tool for making and implementing management decisions along with accounting and analysis systems.

The term "controlling" (from the English, to control- to control, to manage) began to be used in America at the beginning of the XX century, in the 1970s - in Western Europe, and in the early 1990s - in Russia. In the economic literature, controlling is mainly understood not only as control, but also as management accounting. However, in modern conditions, the term "controlling" is interpreted more succinctly, since it includes not only purely control and accounting functions, but also the entire spectrum of process management (including automated process control systems and the enterprise as a whole) to achieve the final goals and results of the company [1].

According to American scientists R. Mann and E. Mayer, "... the controlling system can function only when it is focused on the "bottlenecks" of the enterprise, since the main method inherent in controlling is the ego search for deviations of actual indicators from planned ones, the search for the reasons that contributed to this and their timely elimination."

Controlling acts as a coordinating center for the management of corporate management systems, marketing, logistics, finance, and human resources. If management accounting is the "language of business", then the controlling system is a set of basic management measures based on the characteristics inherent in this system

Controlling is characterized by the following features: continuity, purposefulness, completeness of information support; practical reflection of the use of objective economic laws of the market mechanism; impact on management objects under changing external and internal conditions[2].

The controlling system is an integral set of interrelated elements of planning, control, accounting for the effective use of resources, obtaining the



intended profit and improving the quality of management.

With the development of economic processes characteristic of a market economy, the problems of the formation and functioning of controlling are actively being developed in scientific research and publications of scientists.

The fundamental elements of accounting in the controlling system were formed during the development of such accounting systems as direct-cost and standard-cost. This problem is being dealt with by many foreign economic scientists, including K. Drury, J. Clark, J. Rees, C. Horngren and others.

"The creation of a unified enterprise management information system, its implementation, coordination of functioning and optimization of information flows is the basis of the controlling concept based on the integration of management functions into achieving the goals of the enterprise. It is controlling that makes it possible to create a unified information and methodological field as a complex of economic indicators and methods of their calculation for the coordinated performance of all management functions at the enterprise and informed management decision-making. The controlling system integrates accounting, planning, marketing into a single self-managed system in which the goals of the enterprise, management principles and ways of their implementation are clearly defined. On this basis, the quality of management is significantly improved. Controlling is an important factor in ensuring the competitiveness of an enterprise, since it allows solving a number of issues together: the stability of the business and its finances, the identification and actualization of existing internal reserves, the prompt and effective implementation of innovations, the implementation of the mission, the strategy of the enterprise development, and many others." [3]

The problems existing in the modern economic environment, related to the need to create management tools based on accounting data, economic analysis and planning, change the understanding of accounting as a system of economic information aimed not only at external users, but also, above all, at ensuring internal management processes. Based on this, it became necessary to develop an accounting mechanism in the controlling system.

The purpose of accounting in the operational controlling system is the formation of accounting and analytical information for:

- retrospective and prospective analysis of the company's activities;

- development of development alternatives and decision-making on choosing the optimal strategy;
- identification and analysis of deviations from standards and estimates for the purpose of their tactical regulation.

To achieve this goal, it is necessary to develop two stages of accounting such as:

- retrospective accounting of factors of production and financial activity, directly intended for the purposes of long-term management and analysis in the context of strategic cost locations or business segments;
- accounting for actual deviations from standards and estimates, based on the grouping of deviations by the main factors of production and sales.

A special role in the organization of accounting and cost analysis for the production and sale of products in the controlling system, as we indicated above, is played by the direct-costing system. On the one hand, direct - costing includes a characteristic of the subsystem of production accounting, from the point of view of completeness of inclusion in the cost of costs, and on the other hand, it is a management accounting system based on the classification of costs into fixed and variable, depending on the volume of production, type of activity or capacity utilization, and includes accounting, cost-benefit analysis, as well as management decision-making.

The practical significance of the direct-cost system and controlling consists primarily in the fact that their application allows you to quickly study the relationship between production volume, costs and income, and therefore predict the cost or certain types of expenses with changes in business activity. The system makes it possible to significantly simplify the rationing, planning, accounting and control of a sharply reduced number of costs, as a result, the cost becomes more visible, and individual cost items are better controlled.

In conclusion, we can conclude that controlling is, first of all, a system focused on the long-term (long-term) development of the enterprise. Accounting, however well-established it may be, is designed to perform one task: to provide an operational information management system. But even though this is information about past economic events, it is quite important because it is directly related to the future development of the enterprise. In other words, accounting information regarding the facts of economic activity that have already occurred forms numerous alternatives to the possible future development of the enterprise.



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