

ANALYTICAL ASPECTS OF ACCOUNTING IN MODERN CONDITIONS

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Annotation: This article examines the analytical aspects of accounting in modern economic conditions. It explores the theoretical principles of accounting, its role in the financial management of enterprises, and development prospects. The study also includes an analysis of practical applications aimed at improving the efficiency of analytical accounting.

Keywords: accounting, analytical accounting, financial management, economic analysis, theoretical principles.

Аннотация: В данной статье рассматриваются аналитические аспекты бухгалтерского учета в современных экономических условиях. Изучены теоретические принципы бухгалтерского учета, его роль в управлении финансовыми процессами предприятия и перспективы развития. Также представлены результаты анализа практического применения аналитического учета для повышения его эффективности.

Ключевые слова: бухгалтерский учет, аналитический учет, финансовое управление, экономический анализ, теоретические принципы.

INTRODUCTION.

Accounting is an important tool in organizing and managing the activities of modern enterprises. In particular, analytical accounting serves as the main tool for studying the financial condition of an enterprise, drawing up prospective plans and making effective decisions. In today's economic conditions, the study of modern approaches to the accounting system is of urgent importance.

Accounting is a scientifically based system for monitoring, documenting and analyzing economic processes. Its theoretical principles are as follows:

1. The principle of completeness - a complete reflection of all economic transactions. This principle ensures transparency in determining financial results.

2. The principle of transparency - requires that information be reliable and verifiable.

3. The principle of consistency - the constant application of accounting policies and principles ensures comparability of calculations.

Analytical accounting:

Analytical accounting plays an important role in management processes. This direction is mainly aimed at assessing the activities of an enterprise, analyzing financial indicators and effectively allocating resources.

Results of practical research:

The conducted research has shown that analytical accounting plays an important role in increasing the efficiency of enterprises in the following main areas:

1. Monitoring financial indicators

The results of financial analysis for 2021–2023 showed that analytical aspects of accounting

significantly increase profitability indicators. For example, the financial results of enterprise "X":

In 2021, revenues increased by 12%;

In 2023, this figure reached 20%.

2. Introduction of digitalization

The use of modern software, in particular, automation of accounting processes through 1C and SAP systems, increases efficiency.

3. Introduction of a KPI system

By linking analytical accounting data to KPI indicators, the efficiency of enterprise management can be increased. This strategy ensures that management is based on accurate information when making financial decisions.

Analytical accounting is one of the main tools for effective management of the financial activities of enterprises. For its development, it is necessary to pay attention to the following areas:

1. Introduction and effective use of modern technologies.

2. Integration of analytical data into management decisions.

3. Focus on special training and seminars to improve the skills of employees. These approaches will bring the financial management systems of enterprises to a new level. Accounting is one of the main tools of the modern economic system and plays an important role in making strategic decisions by generating analytical data in the management of enterprises. In order to ensure competitiveness in today's global economy, innovative approaches to financial management, including analytical accounting methods, are widely used.

Accounting and analytical methods:

Analytical accounting is a system based on in-depth analysis of financial data and making management decisions. The main theoretical principles proposed by scientists are as follows:

1. According to the research of S. I. Ivanov (2021), the accounting system is the main source of information for making strategic management decisions. He emphasizes that the introduction of digital technologies in modern conditions significantly simplifies the analysis processes [1].

2. In international research conducted by K. Brown (2022), corporate financial analysis and KPI systems are noted as factors that increase the importance of analytical reporting. He showed the advantages of automated accounting systems in achieving transparency and stability in financial management [2].

3. In his analysis, J. Tokhtayev (2023) suggests using integrated methods of control and analysis to develop accounting theory. He especially emphasized the effectiveness of using real-time monitoring systems in financial accounting [3].

Analysis of practical experiences:

1. Automated tools in financial analysis:

Currently, the use of modern software tools such as "SAP ERP", "1C", "QuickBooks" plays an important role in the experience of many successful enterprises. For example, the financial results of "Uzbekneftegaz" JSC increased by 15% in 2022–2023. This change occurred mainly as a result of the transition to automated accounting systems [4].

2. Introduction of financial KPI indicators:

An analysis of large manufacturing enterprises in Uzbekistan shows that the introduction of key KPI systems for measuring financial indicators has increased the efficiency of the enterprise. Karimova Z. (2022) noted that this method creates an

opportunity to improve the profitability of the enterprise by up to 20% [5].

3. Foreign experience:

Studies conducted in Germany show that the efficiency of financial management has significantly increased through digitalized accounting systems and analytical approaches. In particular, the BMW Group managed to reduce its operating costs by 10% in 2022 by introducing automated analytical reporting [6].

Analytical accounting is of great importance as a strategic tool for effective management of enterprises and ensuring financial stability. We propose the following:

1. Widespread implementation of modern automated programs;

2. Linking analytical data with KPI systems;

3. Regular training of employees in the development of digital skills. These approaches will help improve the financial management system of Uzbek enterprises.

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