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## THEORETICAL AND ORGANIZATIONAL-METHODICAL PRINCIPLES OF BUDGETING IN THE SYSTEM OF MANAGEMENT ACCOUNTING IN JOINT STOCK COMPANIES

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**Abstract.** In the article entitled "Theoretical and organizational-methodical bases of budgeting in the management accounting system in joint-stock companies, practical aspects of preparing financial reports and conducting audits", the features of creating an accounting policy in order to ensure the reliability of financial report information, gathering evidence during the audit of financial reports, and the results of financial report audits The procedure for drawing up an audit report is explained.

*Key words:* econometric, empirical analysis, securities, internal audit, financial and credit sector, economics.

## ТЕОРЕТИЧЕСКИЕ И ОРГАНИЗАЦИОННО-МЕТОДИЧЕСКИЕ ОСНОВЫ БЮДЖЕТИРОВАНИЯ В СИСТЕМЕ УПРАВЛЕНЧЕСКОГО УЧЕТА В АКЦИОНЕРНЫХ ОБЩЕСТВАХ

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*Аннотация.* В статье под названием «Теоретические и организационно-методические основы бюджетирования в системе управленческого учета в акционерных обществах, практические аспекты подготовки финансовой отчетности и проведения проверок» рассмотрены особенности создания учетной политики в целях обеспечения достоверности финансовой отчетности. отчетные данные, сбор доказательств при проверке финансовой отчетности и результаты проверок финансовой отчетности. Разъясняется порядок составления аудиторского заключения.

*Ключевые слова:* эконометрический, эмпирический анализ, ценные бумаги, внутренний аудит, финансово-кредитный сектор, экономика.

In the world, special attention is paid to scientific research on increasing the efficiency of agricultural production, ensuring food safety, achieving financial

stability of agricultural enterprises, effective organization of financial and management accounting, and improving the budgeting system in making important management decisions. In these studies, the management and control of the financial resources of agricultural enterprises through the effective organization of management accounting in agricultural enterprises, the assessment of the results of economic activity and the determination of reserves, the achievement of production and financial and economic goals set in the business plan, and ensuring the effectiveness of the budgeting system and budget models the fact that the issues have not been systematically and comprehensively studied determines the need to conduct scientific research in these areas.

Among the public, the budget is often understood as a category related to state management - the state budget discussed and approved by the Oliy Majlis of the Republic of Uzbekistan. At this point, it is appropriate to quote the opinions of the economists of our republic, A.Kh. The reason is that the term budget is usually considered to be related to public finance, the concepts of the state budget, and it is imagined in the form of an expenditure estimate. At the enterprise level, they do not pay enough attention to the true nature of this concept.

B.A. Khasanov and A.A. Khashimov defined the meaning of these terms as follows: "The term budget in a broad sense means the formation of centralized monetary funds at the discretion of the government and their rational use as a result of the development of economic policy at the state level, distribution and redistribution of the value of the gross domestic product means

In a narrow sense, the term budgeting has not yet been fully covered in our economic literature, because the system of complex planning, control and analysis of economic activity of the enterprise, which is based on a permanent basis, has been limited to business planning.

The budget as a new method and tool of management was defined by a team of authors consisting of R.R. Hasanov, N.H. Haydarov, T.S. Malikov and others as follows: if they want, they should be able to recognize that understanding the budget means a completely different meaning for the purpose of organizing and maintaining management accounts.

Foreign scientists V. M. Popov and others. "Budget is a financial (in money - O'.U.) expressed plan. Although accounting is an important indicator for evaluating the correctness of the decisions made, planning and budgeting are not about comparing numbers, but what is important is the establishment of a mechanism for making decisions. From this point of view, activity management is not a "budget" but more of a "budgeting" definition. In addition, it is not clear from the definitions under consideration what type of planning budgets fall into - strategic or current planning. Because some strategic goals can also be expressed in quantitative measures. For example, Russian scientist N.P. Ivashchenko, in the textbook "Firm Economics" published under the editorship, described it as "Budgeting - the formation of a system that ensures the implementation of

strategies, programs and plans of resource allocation and comparison of budgets" and connected it with strategic planning.

1. V.K. Sklyarenko, V.M. The Prudnikovs use the concept of "budget" together with the term "estimate" and define it as "Company budget - a plan (estimate) for collecting income and expenses of all economic divisions and functional services of the enterprise in the planned year." In fact, the budget is a specific work tool for the implementation of planned activities, in which the performers, time and means of implementation are clearly defined. Thus, in this definition, the authors included the budget (estimate) in the planning of the current activity of the enterprise. But we believe it is necessary to admit that the definition is somewhat narrower and more vague.

2. The following author's approach is proposed based on the generalization of definitions comments and observations: The farm budget is a financial document that allows for comparison of income and expenses, cash flows, assets and capital for the next year, covering all aspects of farm activity.

3. According to M.S. Abryutina, "Budgeting of the enterprise's activities is the centralized development and monitoring of indicators from the beginning to the end of the budget, and the enterprise is classified by responsibility centers. The enterprise includes income and spending indicators for investment activities as well as for current activities," he explained in more detail the essence of budgeting.

4. N.B. Abdusalomova defined the content of these terms as follows: "budgeting is a management technology with all management functions, and through the principles of budgeting, it allows financial planning of enterprise activities, technology of income and expenditure control, analysis of project financial indicators and management of resources based on them. ».

5. Thus, the analysis of the available scientific and educational resources made it possible to clearly distinguish the concepts of planning, programming and budgeting. A plan is a system of goals and strategies for achieving goals. It is a set of detailed activities related to the implementation of program-strategies. And the budget is a financial expression of the goal, strategy and intended activities, the forecasted financial results of their implementation and the set of expenses necessary for this. Also, to describe the concept of "budgeting" as a system of information provision of financial results and the process of managing the financial situation by drawing up budgets, controlling and analyzing their execution at the responsibility centers and enterprise level; to coordinate the activities of the enterprise based on the coordination of relevant budgets; aiming at making decisions aimed at achieving common financial goals at each level of the enterprise's management system (including at the level of departments); also

allows to involve managers of all levels of the enterprise in the preparation and control of budgets.

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