

## ORGANIZATION OF MANAGEMENT ACCOUNTING IN PUBLIC MEDICAL INSTITUTIONS

*Kuliboyev Azamat Shonazarovich*

*Research Scholar, Doctoral Student of Tashkent Institute of Finance, Tashkent, Uzbekistan*

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### **ABSTRACT**

*The development of management accounting in public medical institutions in parallel with accounting is a requirement of the time. Currently, the development of the medical sector, the increase in the number of medical services provided to the population, in turn, leads to an expansion of the needs and requirements of the heads of institutions for information. Today, it is also important to determine the targeted use of budgetary and extra-budgetary funds by public medical institutions, to determine the effectiveness of the use of funds and to organize regular monitoring of information on their financial results. This article describes the need, stages and their description of the organization of management accounting in public medical institutions. The objective, tasks and ways of realization of elements of system of management accounting in the public medical institutions are scientifically explained and structure of the standard of the organization of management accounting is specified.*

**KEYWORDS:** *Management Accounting, Accounting, Budgeting, Public Medical Institutions, Analysis, Accounting Policy, Reporting*