

Section: *The accounting, analysis and auditing*

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## **ABOUT ORGANIZATION OF ADDITIONAL VOCATIONAL TRAINING OF ACCOUNTANTS**

**Introduction.** In this article, it is given solutions of the problems of the organization and especially in trade, consists in the necessity to be settled within the complex mechanism of modern dynamical market formed in Russia.

*Аннотация.* В этой статье даны решения проблем организации торговли, заключающегося в необходимости урегулирования в рамках сложного механизма современного динамического рынка, сформированного в России.

**Ключевые слова:** динамический рынок, финансовая отчетность, управленческая отчетность, бухгалтер, бухгалтерский баланс.

**Summary.** *The problem of the organization and especially in trade, consists in the necessity to be settled within the complex mechanism of modern dynamical market formed in Russia.*

**Key words:** *dynamical market, financial statement, managerial reporting, bookkeeper, balance-sheet.*

What practical steps should be undertaken for acceleration of the given process? How to overcome «old traditions» and to apprehend new approaches? How to change the mentality of bookkeepers? How to convince the manager and the bookkeeper of the

necessity of drawing up of financial statement and managerial reporting serving as a tool of business management, in interaction with the external partners, the tool for getting credits, going on share market? The novelty of theoretical approaches and the practical mechanisms based on the profound analysis of realization of objects in view are peculiar to the work of M. E. Lianskoy.

The development of new patterns of ownership and organizational - legal forms of enterprises generated a new to Russia type of relations, the relations of the head with the proprietor.

The accounting information to the greater extent turns from means of the accounting and the control over the base of substantiation of the made decisions, and from timeliness of their getting, quality and reliability, on which more and more depends the extent of the efficiency of the activity of the organization.

The growth of the number of enterprises determined the steady demand for bookkeeper, having confirmed the mass character of the given trade. Now in Russia there are more than 3,5 million bookkeepers, and within the framework of the CIS they make 5 million.

The manager of the enterprise should understand the necessity to raise the prestige of the accounting trade, realize, that the bookkeeper inevitably turns to one of the key figures in the control system of the managing subject. In fact the bookkeeper bears to the great extent the responsibility for skillful use of advantages of the world economic integration, direct foreign economic relations, for search for necessary means and ways of the liquidation of technological backlog of Russian economy.

The bookkeeper undertakes also the cardinal reform of the whole system of economic information of the enterprise. Alongside with the financial accounting represented to the external users, and managerial accounting should become the basic part of the mechanism of making managerial decisions providing the growth of the efficiency of the activity integrates the registration, analytical, scheduled and control functions of internal information infrastructure of the enterprise. These data are called to promote the trust and strong long-term connections between the enterprise and its market contractors.

The trade of the bookkeepers in Russia experiences the period of radical changes. With the transition to the market economy the role of the bookkeeper in business management raises immeasurably. The data of managerial accounting become the base for making argued managerial decisions. Huge importance is paid to the balance-sheet and the financial documentation accompanying it in connection with that, they become the objects of public stating.

The relation to the tradeoff the bookkeepers changes also radically. The bookkeeper becomes the managerial professional, which the basic sense of the activity consists in diagnostics and development of actions focused on the preservation of economic well-being of the enterprise during the whole period of its existence. Indissoluble connection of the accounting and financial management, corresponding to the professional standards made in the international practice should be provided.

The development of the economy of Russia depends greatly on quick realization of the Program of reforming of the accounting to the Program of reforming of the accounting according to the International Standards on Accounting. Therefore, the confirmation by the accounting community of the professional level of the representatives occupying certain positions and rendering the kinds of services demanding the corresponding qualification is one of the major ways to raise the economy, to attract the necessary investments into its real sector.

Raising professional skills on accounting is needed as a toolkit for confirmation of the conformity of the bookkeeper to the requirements of professional competence, the level of special formation, the got skills and the accumulated experience in the corresponding field of the activity, ability, of the bookkeeper to organize qualitatively the work of the corresponding services in organizations of various patterns of ownership and the branch belonging, and also the ability to held independently the consultations on problems of the accounting and stating. Thus the absolute readiness of the bookkeeper to observe the norms

of professional etiquette is taken into account.

CMA (the certified management accountants) should be given the rights and the opportunity for professional maintenance of real efficiency of economic activities of the enterprise, for development of ways of solving its problems, strategy and tactics of survival. Thus, it is necessary to take into account the problems faced by the concrete enterprise. For example, functioning of public joint-stock companies which shares are quoted on the share market, is connected with the necessity of the attraction of capital (including the foreign one) for development of the production, on infrastructure, and it demands drawing up of the reporting in full conformity with the International standards on Accounting. Other public joint-stock companies and also federal and large municipal unitary enterprises may also get advantages at transition to the accounting according to the international standards on accounting. The companies with limited liability, except for subjects of small business and noncommercial organizations while are focused on drawing up of the reporting according to the Russian rules of accounting. Subject of small business and the noncommercial organization can make the reporting according to the simplified variant.

It is obvious, that different variants of maintenance of managerial and financial accounting demand the different degree of readiness of the accounting staff.

Lately the requirements shown to the circle of knowledge which the bookkeeper should master have been essentially extended conditions;

- The dynamism and variety of the economy became considerably broader;
- The integration processes amplified;
- The legislative bases and the accounting standards within the framework of which the bookkeeper should work have changed considerably;
- The system of taxation varied.

On the other hand, the facilities and technology of the accounting affair has considerably changed use, in particular, has extended:

- Economic – mathematical modeling,
- The newest software products,
- Computer facilities,
- Information databases,
- Search and information system, etc.

The base of the accounting began to focus the bookkeeper on the comparison of different variants and the choice of that of them, which to the greater extent is adequate to the goals and status of the production.

Such a position of the bookkeeper becomes more and more common. It complies fully with the professional standards common in international practice, and it is maintained with the operating experience of many countries of the world.

Now with the development of normative base of the accounting and perfection of the fiscal system more and more urgent there is a task of retraining and improvement of professional skills of bookkeeper and also of preparation of new staff of bookkeeper. It is necessary to notice especially, that the basic changes in operating conditions of enterprises and macro-economics of Russia assume the necessity of retraining and those qualified bookkeepers who were trained in short-term courses on market economy. Among the bookkeepers there are now many highly skilled experts who have the higher, but not profile education (the programmers, engineers, designers, mathematicians). This category of accountants. Should think over the system of the second higher education. The examination shows, that for successful work under conditions of market economy it is necessary to prepare and train over 3 million person, including:

- the accountants – 1 million person;
- bookkeeper – technicians – 1 million (these professional categories were traditionally prepared for technical schools, i.e. middle special educational schools);
- bookkeepers – economists- 500 thousand person (they are the experts with

the higher special education, who are prepared for high schools);

- highly skilled bookkeepers (professional bookkeepers) – 300 thousand persons (the chief accountants of large commercial structures bookkeepers – consultants and the certified public accountants (CPA) of experts);

Professional bookkeeper – financial managers – 100 thousand persons;  
professional bookkeepers – auditors – 100-150 thousand persons.

The developed system of higher education on preparation of bookkeepers cannot cope with the task of such a scale. Now the bookkeepers are formed in over 200 high schools, including:

- The profile ones;
- Not profile ones in which there is the corresponding specialization;
- Commercial.

They can form up to 30 thousand experts annually. Hence, at demand for 500 thousand persons for full meeting the demand for bookkeepers more than 15 years are needed. It is unreal.

In the work of Lianskoy M. E. the profound analysis of theoretical bases of the created control system of supplementary professional training as an integral component of the state system of supplementary professional training in Russia is made.

The management of supplementary professional training is considered by the author as the object of the research as a component of the system of supplementary professional training Russia. The system of supplementary professional training acts as the mechanism providing management by process of rendering of educational services. The choice of the given objects of research is lawful, since he is dictated by necessity of carrying out of the analysis of interaction of elements of control system of supplementary professional training for changing conditions of the environment, the scientific substantiation of opportunities of formation and effective development of the control system by educational establishments.

The scientific novelty of the work of Lianskoy M. E. consists in that for the first time in Russia the control system of supplementary professional training responding national and international requirements is created.

The practical importance of the work of Lianskoy M. E. consists in that the developed concepts, theoretical and methodical bases as the mechanism of the coordination activity of control system of supplementary professional training can be used by the Ministry of education of the Russian Federation in the structure of the uniform system of supplementary professional training for all educational institutions of Russia. In the work the role of leading Russian professional organizations of bookkeepers and auditors is proved, concrete recommendations on the use of their scientific potential in solving problems of supplementary professional training are given.

The realization of specific targets for achievement of objects in view alongside with the practical use by managers of various enterprises, it is focused on the heads of services of personnel management and their divisions which are engaged in the organization of training is formed by modular principle and allows to adapt the corresponding programs of training under conditions of concrete enterprises.

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