

AUTOMATION OF FINANCIAL ACCOUNTING AND QUALIFIED ACCOUNTING STAFF AS THE DEMAND OF THE TIME

Boronov Ibrokhimbek

Student of the Faculty of Economics and Tourism of Termiz State University

Annotation. In the current era, knowledge is the main factor in the management and development of any country in the information society. Accordingly, in the presented article, the author discusses the economy of knowledge and their management, as well as the automation of financial accounting and the training of highly educated accountants. thought held.

Key word: higher education institution, knowledge, highly qualified personnel, knowledge economy, accounting procedure in the single clearing center, advantages and disadvantages of the single clearing center, single payment receipt.

INTRODUCTION

For the sustainable development of developed countries, the role of high-potential personnel is very high. For this purpose, the Strategy of Actions on five priority areas of development of the Republic of Uzbekistan in 2017-2021, approved by the decree of the President of the Republic of Uzbekistan No. PF-4947 dated February 7, 2017, was adopted. According to it, comprehensive development of the country's economy, consistent continuation of the educational process, and reform of the sectors are envisaged[1].

Nowadays, education has become the most priority area of state policy. The funds allocated to education from the state budget are planned at the level of 33.7% of the budget expenditure, and the amount of expenses directed to the education sector is 10-12% of the GDP of our country. However, in world experience, this indicator does not exceed 3-5 percent. Construction, capital reconstruction and repair works have been carried out in almost all of the 9,500 public educational institutions operating in our country. High attention is being paid to the quality and content of education provided by educational facilities with modern educational laboratories and furniture.

If we look at the activity and financial situation of the enterprises providing housing and communal services in the conditions of today's economic globalization, it is necessary to ensure their activities to be more efficient, management and organizational-legal support, systematic organization of management accounting and financial support. is an important issue [2:75].

We should consider housing and communal services as the main link or sector of our economy, especially in residential areas, which creates and manages the living conditions of people. In general, the main feature of the utility service system is that it meets the needs of the population and provides services in the use of housing. Accordingly, it is necessary to emphasize that the field of housing and communal services is a social field.

Based on today's requirements, the organization of management accounts in the housing and communal services system, in particular, the organization of management accounts in single

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settlement centers serving the owners of places, housing owners' associations and management organizations, making calculations and it is an urgent task to research existing problems related to their effective management and to develop scientific proposals and practical recommendations by drawing appropriate conclusions[3:48].

During the operation of the single account center, external information plays an important role. Accounting theory is the basis for the formation of this external management information. MR Mathews and MX Perera stated that "Accounting today is characterized by the existence of theories that are not always compatible with each other, are vague or incomplete" [4:93].

Payment through a single payment receipt is made in the following order:

- payments are transferred to the account number of the single settlement center in the bank. Often, this second bank is reflected in the settlement account, all transactions of which are related to the acceptance of payments by the owners of the premises, that is, it is separated from the rest of the financial and economic activities of the single settlement center;
- the electronic register of payments and notices from all payment points such as banks, post office branches, payment terms is sorted by the settlement points where the accounts were made;
- the daily fee is determined at the calculation point in the payment registers for each housing owners' association and management organization;
- a payment order is issued to each housing owners' association and management organization for the amount of the fee to be paid per day;
- based on the amount of fees for each individual account, the payment to the service providers specified in one check is calculated;
- the single settlement center sends settlement information on daily receipts to housing owners' associations and management organizations;
- at the request of housing owners' associations and managing organizations, transfers the requested amount of funds to their bank account.

Although the process of establishing many new management organizations during the reform of housing and communal services is of a public nature, the outsourcing of settlement services through single settlement centers is a professional aspect of the management of new management organizations. is a way of mitigating the problems of acquiring skills. None other than single clearinghouses can perform this function effectively. Of course, at the same time, single clearinghouses must guarantee that the database of payments and payers will not be lost[5:12].

According to the legislation, the information about the owners of the premises is classified as confidential information, for these reasons, the companies and management organizations that serve the owners of the premises, that is, when the manager of the houses changes, all the information The database remains unchanged in a single clearinghouse, and it is convenient for users of the information, and control of the intended use and continuity of the information is ensured. Single clearing centers are important in providing a completely new level of transparency of the housing and communal services market, as single clearing centers must ensure the transparency of the settlement procedure.

The result of the study of scientific research literature shows that the position of fast information and knowledge in the national economy is growing very quickly, a new type of capital is emerging

in the knowledge economy, that is, knowledge capital, although they are new ideas, innovations is the source of creation and production efficiency. In the conditions of globalization and market economy, capital, land, and labor cannot provide real control over the production of quality products and services using available resources. Knowledge establishes control over them and brings socio-economic benefits to society[6:89].

It is not necessary to prove that employees with high economic knowledge, education, skills, and professional qualifications make a sufficient contribution to the creation of gross domestic product and national income, ensuring economic growth. Educated, experienced, talented and competitive highly qualified personnel find their proper place in society, rise to a higher social class and category of the population, increase the opportunities to get a position with a high salary, high prestige and respect, their adaptation to the profession, experience and qualification will serve to ensure the future of our youth and increase the well-being of our people.

CONCLUSION

Accounts Payable Personal Accounting opens up completely new opportunities for working with debtors, resulting in less receivables, shorter business cycles, and increased economic efficiency of housing and communal enterprises.

The final suggestions and recommendations of the author expand the possibilities of evaluating and increasing the effectiveness of the management of higher education institutions, the preparation and effectiveness of highly qualified bachelors and masters in HEIs, and the improvement of the mechanism of higher education quality management processes. Therefore, today it is appropriate to consider knowledge management as an important factor of socio-economic development, as well as a form of human capital development of the enterprise. However, the human factor is the most important factor in the country's development, development and renewal of our society.

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