ACADEMICIA: An International Multidisciplinary Research Journal

ISSN: 2249-7137 Vol.

Vol. 15 Issue 4, April, 2025 A peer reviewed journal SJIF 2022= 8.252

A COMPREHENSIVE APPROACH TO MANAGEMENT ANALYSIS AT AN ENTERPRISE IN THE MANAGEMENT ACCOUNTING SYSTEM

Minutdinova Liliya Tagirovna*; Masharipov Ozod Alimovich**

*Doctoral Student, Tashkent State Agrarian University, UZBEKISTAN Email id: yusupova28082@gmail.com

**Associate Professor, Tashkent State Agrarian University, UZBEKISTAN Email id: masaripovozod854@gmail.com DOI: 10.5958/2249-7137.2025.00025.X

ABSTRACT

As a result of the research, this article presents the main stages of creating an information base for analysis and the sequence of conducting management analysis at the enterprise. Since a comprehensive assessment of the effectiveness of decisions taken consists in analyzing the effectiveness of economic activity, the researcher proposed a sequence conducting management analysis at the enterprise and the possibility of using SWOT analysis of the implementation of the management accounting system, as well as the methodology of management analysis of costs using the information flows of the accounting system.

KEYWORDS: Efficiency, Economic Activity Of The Organization, Comprehensive Assessment, Management Analysis, Accounting And Analytical System, Management Reporting, Information Base Of Analysis, SWOT Analysis, Information Flows Of The Accounting System.

Sources Used:

- 1. Valebnikova N.V., Vasilyevich I.R. Modern trends in management accounting // "Accounting", 2000, N 18 pp. 51 53.
- 2. Bakhrushina M. Management analysis of cost behavior // "AKDI "Economy and Life", 2002, N 9 pp. 6 9.
- **3.** Bakhrushina M.A. Management analysis: objects, methods, tasks // "Modern accounting", 2004, N 11 pp. 24 29.
- **4.** Boronenkova, S. A. Economic analysis in enterprise management / S. A. Boronenkova. M.: Finance and statistics, 2003. 224 p.
- 5. Vakhrushina, M. A. Management analysis / M. A. Vakhrushina. M.: Omega-L, 2004. 432 p.
- 6. Volodina N.V. Analysis of cash flows // "Accounting", 2000, P. 50 54.
- 7. Grishina O.V. Management accounting: expenses for ordinary activities // "Audit statements", 2003, N 8, pp. 25-29.

ACADEMICIA: An International Multidisciplinary Research Journal

ISSN: 2249-7137

Vol. 15 Issue 4, April, 2025 A peer reviewed journal SJIF 2022= 8.252

- 8. Guseva E.E. Management reporting and its use for making management decisions // "Modern accounting", 2005, pp. 48-51.
- **9.** Guseva E.E. Development of management accounting in modern business conditions // "Modern accounting", 2005, N 2, pp. 38-40.
- **10.** Ivashkevich V.B. Organization of management accounting by responsibility centers and cost formation locations // "Accounting", 2000, P. 47-50.
- **11.** Ivashkevich V.B. Management accounting in the enterprise information system // "Accounting", 1999, N 4 P. 56-59.
- **12.** Karpova T.P. Production accounting as the initial stage of management accounting // "Accounting", 2000, N 20 P. 53-57.
- **13.** Kisilevich T. Analytical procedures as a basis for making management decisions // "Financial newspaper. Regional issue", N 12, 14, 2002-P. 5-6.
- **14.** Paliy V.V., Paliy V.F. Management accounting accounts // "Accounting", 2001, N 7 P. 63-66.
- **15.** Pashigoreva G.I. Objectives and tasks of management accounting // "Accounting", 2000, N 19 P. 14-16.
- **16.** Pizengolts M.Z. On the content of management accounting // "Accounting", 2000, N 19 P. 12-14.