

CHARACTERISTICS OF ORGANIZING ACCOUNTING IN SERVICE ENTERPRISES

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Abstract: The article describes the organization of accounting basic principles and general requirements, as well as features of accounting organization and internal control in service enterprises are considered. The main stages of organizing accounting work are considered within the scope of opportunities given to enterprises, taking into account the taxation systems used by enterprises, the features of the application of the simplified taxation system and the simplified method of accounting related to it, as well as the requirements set by legal norms.

Keywords: organization of accounting, internal control, tax system, enterprise, stages of organization of work, plan of accounting accounts.

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In addition to the progress of all branches and sectors in the economy of Uzbekistan, large-scale reforms have been implemented in terms of increasing the volume of service provision in service enterprises. In order to improve the quality of service provision in the country, a number of changes, regulatory and legal documents, standard and new requirements were developed, management structures were improved. In turn, one of the important tasks of today is to increase the level of employment of the population based on the further development of the service sector in our country and the creation of new jobs in the network, the increase in the number of entities engaged in the activity of this sector, and the organization of accounting and reporting in them based on the requirements of international standards. Effective implementation of these tasks requires increasing the competitiveness of service enterprises, maintaining accounting based on international standards, and improving the scientific and methodological foundations of financial accounting and reporting.

It is known that accounting today is one of the leading factors affecting the efficiency of the management process in business entities.

In this regard, as a number of researchers-scientists have mentioned in their research, "Accounting consists of a regulated system of collecting, recording and summarizing accounting information by recording all business operations in a comprehensive, continuous, document-based manner, as well as drawing up financial and other reports based on it" [1].

Accounting is directly related to the development of human society and its functioning. American scientists professors B. Needles, H. Anderson and practicing accountant D. According to the Caldwells: "Accounting is a means of communication between business activities and people who make management decisions" [2]. The history of the formation and development of accounting is inextricably linked with the development of society and changes in the social sphere. Western scientists M.R. Mathews and H.B. In their textbooks, Perera justified the connection between social development and accounting as follows: "... changes in the social sphere have become the main factor of accounting, in turn, social changes are inextricably linked with the development of accounting" [3].

Uzbek scientist, professor M. The relationship between social life and accounting is also reflected in Ostanakulov's textbook: "Since the basis of social life is the production of material goods, it is necessary to account for the purpose of observing the events occurring in the social life of people, taking into account the labor tools and work items in society, as well as labor processes. used" [4]. A well-known Russian scientist, Professor V.F. Paliy defines the subject of accounting as follows: "... the subject of accounting consists of the processes related to the capital invested as funds in the enterprise's activity, its increase or decrease" [5]. Harvard University (USA) professors R. Anthony and Dj. In Risler's textbook, the content of accounting is expressed as follows: accounting - "...it is the process of determining, measuring and transmitting economic information for the purpose of reasonable assessment and decision-making by the users of this information" [6].

Or, as another researcher noted, " Accounting, which is an integral part of any enterprise's activity, allows predicting the organization's activity and preventing possible negative consequences" [7].

Thus, the accounting system not only provides reliable information about the economic situation of the subject, but also reflects the movement of funds during the reporting period, which allows controlling the use of financial, material and labor resources. By systematizing data and providing information on all economic operations, accounting allows to assess their appropriateness and control the compliance of the organization's activities with the norms and standards approved by the legislation of the Republic of Uzbekistan.

The correct organization of accounting is very important for the enterprise, because if the accounting is not kept correctly, sooner or later it will lead to problems with the payment of taxes, which will lead to the imposition of fines on the enterprise by the tax authorities. In addition, a weak system of internal control in the organization can lead to looting (theft) of material assets and, as a result, losses.

Here it is very important to follow the basic stages of accounting:

1. Primary observation. At this stage, the enterprise's already implemented economic activities and their division into separate economic operations are analyzed, their completion time, cost measurement and content are determined.

2. Documentation of operations. This stage involves the formation and registration of primary documents reflecting completed business operations: receipts, invoices, accounts, etc.

3. Management activity of the facts current grouping. All in this key created data belongs to data bases and in books reflection will be delivered. Accounting of operations to account registers entered according to the selected form of accounting two don't side summer _ method using done is increased.

4. Economic activity the facts final generalization. Of this for current accounting information economy at this stage based on activity the facts final generalization done will be increased, financial reports are drawn up and they are of the enterprise known one period activities reflection bringer indicators system is one summarizes in year, half year, quarter division. Examples of such reports: balance sheet, income statement, own in the capital report on changes and others.

5. Analysis of financial statements. At this stage, the analysis of the economic activity of the enterprise is carried out on the basis of the provided accounting and reporting data. This final stage is very important, because it is at this stage that the enterprise can identify possible risks, evaluate the feasibility of ongoing operations, make a forecast for the future period, and so on.

All of the above steps constitute accounting and their compliance is very important for the organization of enterprise activities.

Thus, the financial success of the enterprise and the financial flow related to employees are directly related to accounting, which is mainly determined by its compliance with the basic requirements established by law in our country. According to the Law of the Republic of Uzbekistan "On Accounting (new version)" dated April 13, 2016:

1. Accounting of assets, liabilities and business operations is carried out in the national currency of the Republic of Uzbekistan - soums.

2. The property belonging to the enterprise is taken into account separately from the property of other legal entities under the control of the organization.

3. Accounting records shall be maintained by the organization from the moment it is registered as a legal entity until its reorganization or liquidation in accordance with the laws of the Republic of Uzbekistan.

4. The enterprise conducts the accounting of assets, liabilities and economic - operations by means of double-sided entries in the charts of accounting accounts included in the working plan of interrelated accounts.

These analytical accounts must correspond to the turnover and balances of the

synthetic accounting accounts.

5. All business transactions and inventory results must be recorded in time in the accounting accounts without any errors or exceptions .

6. Current production costs and capital investments are taken into account separately in the accounting of organizations .

Thus, all of the above requirements are the "foundation" necessary for the organization of any enterprise activity, and without compliance with them, accounting becomes impossible.

Studies show that all service enterprises operating in our republic have developed accounting policies at various levels. But they cannot be called perfect and they are not fully aligned with the requirements of International Accounting Standards (IAS). Today, the only document regarding the formation of accounting policy is National Accounting Standard No. 1 (BHMS) entitled "Accounting Policy and Financial Reporting". At the international level, it is the International Accounting Standard (IAS) No. 8 entitled "Accounting policies, changes in estimated estimates and errors" [8]. It should be noted that the international standard provides general descriptions not only for the formulation of accounting policies, but also for reflecting information on changes and errors in calculated estimates, but this was not taken into account in the practice of national enterprises. Also, it is observed that the accounting policy in the activities of enterprises does not meet the requirements for their quality and content and is not structured in accordance with the changes in accounting in the context of the modernization of our economy. Thus, the accounting policy is one of the necessary levers for the correct organization of financial accounts in service enterprises, the timely determination of the cost of services and the adoption of effective management decisions, the timely accounting of cash receipts, business trip expenses and other legally arising receivables and payables. becomes one.

It is considered appropriate to formulate the accounting policy in enterprises divided into the following three parts:

- to show the cases representing the selected methods of recognition, measurement and reflection of the accounting objects of the financial account, to express the methodological aspects for each element of the balance sheet and other forms of the report;

- the technique of financial accounting, which includes the plan of working accounts necessary for financial accounting, the attachment of account registers to accounts, the album of document forms, the terms and procedures of inventory transfer, modern computers and other organizational technical tools, the classification and coding necessary for their use;

- to show the selected organizational form of financial accounting accounting

work, the method of organizing the work of financial accounting service employees, the selected option for the distribution of functional duties among accountants, the organization of document circulation, the appointment of the head of the accounting service, his rights and obligations.

The considered features of accounting organization and maintenance in service enterprises will help enterprise managers to solve emerging problems, and future specialists to determine the scope of their activities.

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