

OF BUSINESS ACCOUNTS WITH TAX ACCOUNTS

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Abstract: Since business entities keep accounts for tax payments based on tax regimes, the correct management of accounting and tax accounts in the enterprise and for this purpose mutual integration in keeping these accounts is researched as one of the most optimal ways. Consequently, the taxation regime used by the enterprise is a variable state, while the status of a small business entity is relatively constant. From the point of view of this position, it is said that it is logical to apply the integration of tax accounting into accounting.

Keywords: accounting, tax accounting, integration, accounting standards, small business, accounts, sub-accounts, tax regime.

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Further development of market relations in our country, adaptation of the management system to new requirements in enterprises of various sectors is directly dependent on the rules of the accounting procedure carried out in these entities. "Accounting consists of a regulated system of collecting, recording and summarizing accounting information by recording all business operations in a unified, continuous, document-based way, 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. Caldwell: "Accounting is considered as a communication tool 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. 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 describes the subject of accounting as follows: "... the subject of accounting consists of 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 D.J. In Riser'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].

In this regard, as the researcher E.N.Potekhina has noted, the following are the common problems inherent in the management of accounting in small enterprises :

1) the absence or imperfection of the structure and functions of the accounting department of the enterprise;

2) taking into account special taxation regimes, the main elements of the accounting policy of the economic entity, which help to determine the relationship between accounting and tax accounting, are not analyzed[7].

According to another researcher A.A. Popova, as an important problem of accounting for small businesses, it is necessary to optimize the process of accounting for income and expenses in accordance with the requirements of tax legislation, in particular, the use of the general taxation system for the calculation of income tax, activities under special tax regimes separate accounting by types[8].

It should be noted that the procedures of the simplified accounting system are defined in the National Accounting Standard of the Republic of Uzbekistan No. 20 (BHMS), which is called "On the procedure for simplified accounting and reporting by small business entities" [9]. In paragraph 1.2 of the standard, it is noted that it applies in line with the general rules established by the requirements of the Law "On Accounting", but does not mean a departure from the requirements of the standard accounting. As stated in paragraph 22 of the standard, it is used together with other national accounting standards for the purpose of detailed reflection, measurement and disclosure of separate operations and events.

Many small businesses perform accounting in accordance with the current - taxation regime. Standard recommendations for the organization of accounting for small enterprises allow for accounting in a simplified form with or without the use of property accounting registers, but , it is worth noting, do not exclude the use of the traditional form of accounting, for example, a journal - warrant .

An important problem in the accounting of small enterprises is the - preparation of financial statements. The maximum simplification of the accounting and reporting processes is based on the development and approval of such a working Account Plan based on the established accounting policy, and in this case, when developing it, it is necessary to take into account two directions in the

practice of small business activity: 1) using the general tax regime and the simplified tax system use of traditional accounts by enterprises; 2) Use of simplified accounting by enterprises operating in accordance with the unified tax system.

In practice, mostly small business entities follow this approach, based on the results of the analysis of current Accounts tables.

In a small enterprise, the accounting department must constantly document all the facts of economic activity, implement internal control to achieve the reliability and accuracy of accounting, and also provide important information about the current state of the enterprise.

order to carry out quality accounting, a small business must correctly calculate payments for tax liabilities, because the characteristics of their correct accounting are required to be directly related to the current tax regime .

special tax regimes is associated with certain restrictions, the violation of which by the taxpayer leads to the loss of the right to use the special regime, but in this case, the small enterprise does not lose its status. Consequently, the taxation regime used by the enterprise is a variable state, while the status of a small business entity is relatively constant. From the point of view of this position, it is logical to apply the integration of tax accounting into accounting.

Such integration is primarily related to the disclosure of information about the facts of the business, showing the main reasons for the discrepancy between accounting and taxable profit. Secondly, in the process of analyzing the obtained data, it is possible to check the completeness of operations on income tax calculation by establishing a connection between accounting and tax accounting . - Thirdly , integration of management staff _ current activity over control strengthens it _ while

deal price with Unrestricted operations determine the amount of income tax _ _ _ it will be necessary to include

is important to choose one of the integration methods for small businesses to collect and systematize the accounting data needed to fill out the income tax declaration (Table 1).

The choice of the method of integration of tax and accounting will depend on the specific tasks that the enterprise will perform in the collection and processing of data . It is difficult to propose a universal scheme, but there are still certain criteria for choosing methods.

The first method - the introduction of additional sub-accounts - makes it possible to obtain information on important indicators reflected in tax accounting, unlike accounting. The use of this method (introduction of additional sub-accounts) is justified by the fact that information on important indicators reflected for taxation purposes can be obtained in a different way than in accounting.

The second method includes the introduction of additional analytical accounts, if the business entity b performs multi-directional activities and synthetic accounting is maximally involved .

Table 1

Small integration of tax and accounting in enterprises _

Type	Advantages i	Disadvantages i
Additional sub-accounts to reflect differences in accounting and tax accounting	It is appropriate to apply it to business entities that have little differences in accounting and tax accounting, and the Chart of Accounts of the enterprise is focused on tax legislation. Information on important indicators in taxation is presented in a summarized form in accounting.	Enterprises carrying out large-scale operations, which are reflected differently in the taxation account, risk significantly overloading the working plan of accounting with additional sub-accounts, and it is necessary to ensure that these differences are taken into account.
Additional analytical accounts reflecting differences in accounting and tax accounting	This is a positive situation when the synthetic accounting system is insufficiently loaded with a set of its calculations, or when the types of differences between tax and accounting are insignificant and there is a need to classify within their type.	A large volume of analytical data can make the determination of accounting data worse, so the method can be time-consuming and inefficient.
Free nomenclature of accounting accounts to reflect information about costs in these analytical sections.	The most effective method of collecting and classifying information according to the requirements of UzRSK for filling out income tax returns. Eliminates the possibility of conducting tax and accounting in parallel	High qualification of employees is required both in the development of the classification of accounts and in the collection and systematization of data on these accounts.
Economy host entity 's balance sheets Separate operations on i _	We can perform with a limited number of accounting operations that differ in assessment compared to the requirements of UzRSK.	It is difficult to verify the correct and complete reflection of income and expenses in the tax account, and it is impossible to compare them

With the introduction of additional synthetic sub-accounts, it becomes more difficult to receive accounting data and use accounting registers, so in this case, the analytical data department is preferable. However, the use of additional analytical accounts for the integration of tax accounting into accounting complicates the accounting data of an economic entity, makes the process of processing and systematization laborious and inefficient. Many accountants are against overloading accounts with analytical data and using sub-accounts.

For small businesses using the general taxation regime, it is the third most effective way to get information about expenses in this classification. The classification of expenses in accounting and taxation differs significantly from the point of view of recognition of specific types of expenses and their grouping. A

complex methodological problem of accounting is the coordination of different classifications. As part of the calculations, expenses classified in accordance with the norms of the Republic of Uzbekistan must be reflected in accounting, that is, they are taken into account in full or limited norms, separated directly and indirectly (table 2).

Table 2

Creation of integration of accounting schedules with tax accounting

Account name	Subscheme _ name
Material expenses	Direct material expenses
	Indirectly material expenses
Labor costs	Direct labor costs
	Indirect labor costs
Calculated amortization ts iya sums	Amortization is available with related q direct costs
	Amortization is available with dependent q is indirect expenses
B other expenses	Other direct costs
	The head is indirect expenses
Normalized expenses	For tax purposes _ costs (specified norms within)
	Marked costs in excess of standards
Delayed expenses	
Recognized only in accounting expenses	Physical to individuals payments
	B other expenses
Organization common expenses	

With the introduction of additional synthetic sub-accounts, it becomes more difficult to receive accounting data and use accounting registers, so in this case, the analytical data department is preferable. However, the use of additional analytical accounts for the integration of tax accounting into accounting complicates the accounting data of an economic entity, makes the process of processing and systematization laborious and inefficient. Many accountants are against overloading accounts with analytical data and using sub-accounts.

Developers of software products for accounting, as a rule, use this parameter in their programs ("1C: Accounting") to create the entire tax accounting system. However, this approach often involves parallel tax accounting. The way out of this situation is likely to be a complete documentary check of the full reflection of all operations in the tax account or independent identification of operations that lead to differences between accounting and tax accounting.

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