

ACCOUNTING AT THE PRESENT STAGE OF ECONOMIC REFORM
SYSTEM STATUS ASSESSMENT PROBLEMS

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Abstract: The article is about financial statements at the current stage of economic reforms is devoted to the issues of organization of accounting according to international standards is the main achievement of the world practice, the introduction of the national accounting system directions were studied. National accounting and international financial reporting As a result of the analysis of the main principles of the standards, the main inconsistencies were revealed. Description of the main achievements in the integration of the national accounting system into the world community done. On the priorities of the reform of accounting on the basis of MHXS proposals were made.

Keywords: international standards of financial statements, reporting, standards, financial reporting, regulation, government program, accounting policy.

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Enter. Currently, the state regulation of accounting is increasing in the conditions of its reduction, the importance of its self-regulation is increasing, which a professional who can approach his work creatively, who is proactive, who can develop talent and It is an urgent issue to find ways of development and to determine methods of self-improvement as an agenda. The creation of an account is directly related to the creation of a personal society. It is difficult to say exactly when accounting appeared. Accounting began to appear gradually, over a long period of time, with the development of society. According to historical data, accounts were used during the primitive community system. Tribe when the chief will save his tribe, what season will come, how many people in his tribe has made calculations such as how much food should be collected for them. Even now, every family, which is considered a part of society, has its own calculation. Which if the family is well settled, the living conditions of that family are good. It is clear from this that the account is a vital partner of people.

Analysis of literature on the topic. Russian scientist Ya. V. Sokolov in his "History of development The following three describe the emergence of accounting in his book "Bukhgalterskogo uchetta". can be seen: 600 years ago, the registration of a purposeful process in economic life as a result; 500 years ago, with the publication of Luca Pacoli's book on the subject; 100 years ago, that is with the emergence of various schools of thought. When did accounting begin to form in Uzbekistan? Accounting is not only Germany, Russia and other European countries

are the center of Central Asia was formed in our country in the 15th century. His first budding by Amir Temur, the persons who keep the account book – It depends on who appointed the writer (secretary). It is in his work "Timur's Laws". writes: "Incoming and outgoing in every office of the kingdom, a diary let a secretary be appointed to write down the expenses." According to another narration, Amir Temur's army before entering the battle a warrior who threw one stone into a large pot and returned safely from battle another stone took from the bowl. So, the number of stones left in the pot represented the number of warriors killed in battle. It's simple accrual represents a method of accounting. That is, "Input - Output = Remainder". As can be seen from the examples given, accounting in our country is like other countries it has its own history.

Research methodology. Accounting using expert evaluation method when writing an article assessment of the current state of the account and determination of directions for improvement increased. The method of expert assessment of rational solutions to problems in a certain area is a set of logical and mathematical statistical methods and procedures aimed at obtaining necessary information for preparation and selection.

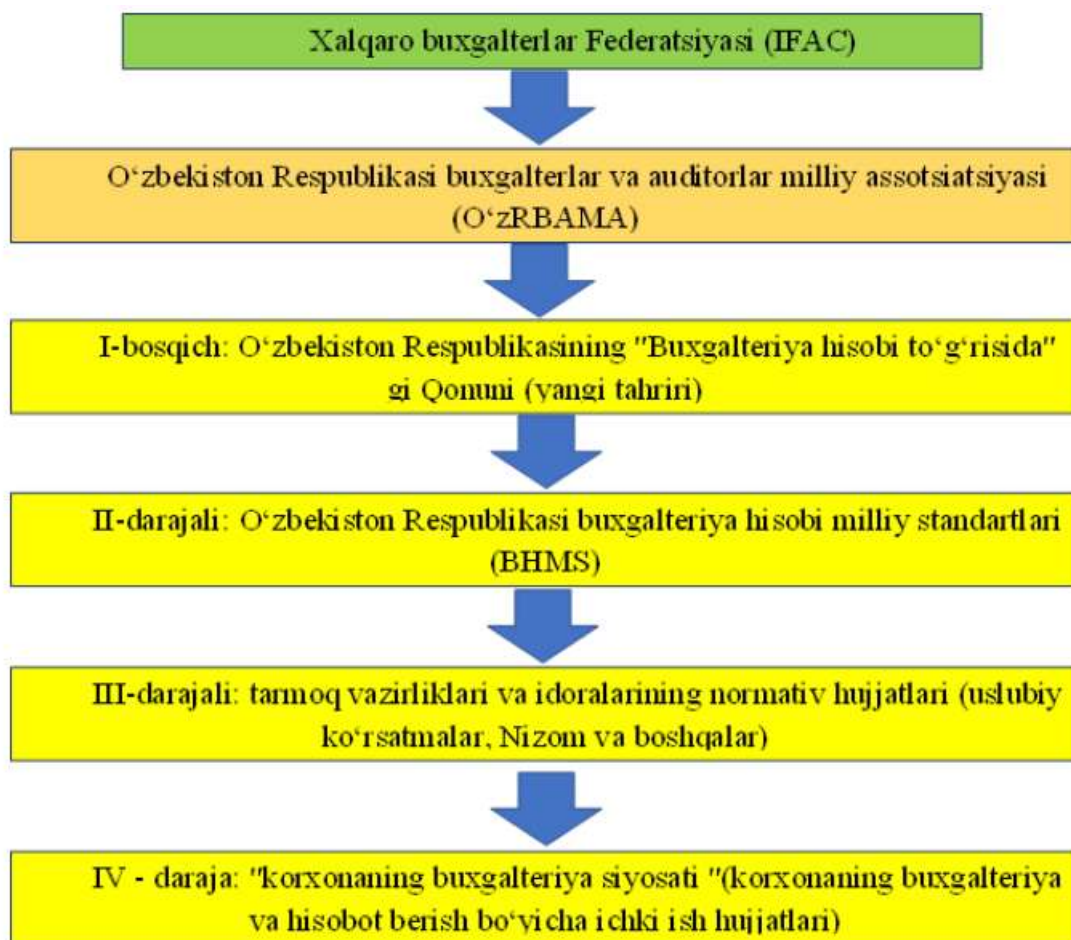
Analysis and results. Organization of national accounting standards and international standards many fundamental differences in the reform of the accounting system in Uzbekistan determined the necessity, priority and consistency. At the initial stage, general approaches to systematization and regulatory legal documents will be carried out in order and a list of national standards of the first priority will be drawn up. Trends in the relationship between the accounting and taxation systems, as well as accounting by government bodies and professional public associations the problems and issues of accounting regulation were analyzed. The first step is the economy of the Republic of Uzbekistan accepted in international practice Adoption of the State program for accounting and accounting system transition in accordance with the development strategy done. Based on the state program, based on a single methodological base, all which allows to assess the economic activity of economic entities of the level it is necessary to develop a system of national accounts: first, in each economic entity, and then at the level of industry, network and state. The data obtained at the next stage and indicators are similar information used in other countries and should be compared with indicators. Such a system of our national economy is transparent It helps the integration of economic countries and the world community, foreign creates more favorable conditions and opportunities for attracting investments.

National Association of Accountants and Auditors of Uzbekistan:

→ Member of the International Federation of Accountants (IFAC);

- CIS Coordinator on accounting methodology and development Council member;
 - Member of Commonwealth Association of Accountants and Auditors;
 - With national associations of accountants and audit chambers of USA, England, France with strong ties and other developed countries of the world. The main tasks of the activity:
 - formation of new economic thinking;
 - Development of professions of accountants and auditors in the Republic of Uzbekistan and their Convergence to international standards that meet IFAC membership criteria;
 - ensuring professional safety of accountants and auditors;
 - professional ability and professional level of accountants and auditors in the conditions of market relations formation of a data bank and their use.
- Accounting in Uzbekistan today as a result of reforms A four-level system of regulatory legal regulation of accounting was formed. (Fig. 1)

Figure 1. Accounting regulatory system in Uzbekistan



Uzbekistan's entry into international professional organizations will solve these problems allows acceleration. In this regard, accountants and auditors of the

Republic of Uzbekistan Entry of the National Association of Accountants (UzRBAMA) into the International Federation of Accountants (IFAC). is important. Closer to other specialized international organizations in the field of accounting Cooperation should be established: International Financial Reporting Standards Committee (IASB), UN Accounting Division of the Committee on Trade and Development, Economic Cooperation and Development organization and others. International cooperation as an independent direction for the purpose of internal accounting reform is considered. National professional accounting in the development of accounting standards provides close cooperation with organizations. The ultimate goal of improving accounting regulation is entrepreneurship accounting information on the financial status and activity of its subjects ensuring its transparency and accessibility to all interested users consists of.[18] Also, regulatory documents of ministries and agencies of accounting it is required to ensure organic combination with national standards (BHMS). And finally, with international standards of national accounting approaches in this field It is important to ensure a reasonable combination.[21-22] In the accounting reform, this including its component – implementation of these approaches in regulation in many ways, to maintain the stability of the development of the accounting system itself depends.

Conclusions and suggestions. For further reform of accounting on the basis of MHXS, the following We recommend priority directions:

- Preparatory work on the application of MHSS, taking into account the latest changes to carry;
- Improvement of the existing normative and legal regulation system on the basis of MHXS;
- the quality of the Uzbek language that corresponds to the specific and linguistic norms of the Uzbek language provide translation;;
- incompatible methodological aspects of accounting and tax accounting elimination;
- development of methodological support (instructions, methodology, reviews) at the industrial level and make it happen;
- terminological apparatus of accounting, auditing, taxation and other fields coordination;
- personnel (formation of the accounting profession, training of accounting specialists, etc professional development);
- further development of international cooperation.

Improving the regulatory framework not only accounting standards, but also bringing civil, tax legislation and other legal fields to international requirements, as

well as implemented using all the positive experiences accumulated in the process of economic reforms should be increased.

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