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## **KORXONALAR BUXGALTERIYA HISOBLARINING SOLIQ HISOBLARI BILAN INTEGRATSIYALASHUVI MASALALARI**

Annotatsiya: Maqolada xo‘jalik yuritish sub’ektlarining soliq rejimlari asosida soliq to‘lovlari bo‘yicha hisoblar yuritishi bois, korxonada buxgalteriya hisobi va soliq hisoblarining to‘g‘ri yuritilishi va buning uchun bu hisoblarni yuritishda o‘zaro integratsiyaga kirishishlari eng maqbul yo‘llardan biri sifatida tadqiq qilinadi. Binobarin, korxonada tomonidan qo‘llaniladigan soliqqa tortish tartibi o‘zgaruvchan holat bo‘lib, kichik biznes sub’ektining maqomi nisbatan doimiydir. Ushbu pozitsiya nuqtainazaridan soliq hisobini buxgalteriya hisobiga integratsiyalashuvini qo‘llash mantiqan to‘g‘ri bo‘lishi to‘g‘risida so‘z yuritiladi.

Kalit so‘zlar: buxgalteriya hisobi, soliq hisobi, integratsiya, hisob standartlari, kichik korxonada, hisob schetlari, hisob subschetlari, soliq rejimi.

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## **ISSUES OF INTEGRATION OF BUSINESS ACCOUNTING WITH TAX ACCOUNTS**

Abstract: In the article, since business entities keep accounts for tax payments on the basis of tax regimes, it is optimal for them to have the correct management of accounting and tax accounts in the enterprise, and for this, to enter into mutual integration in keeping these accounts. will be studied as one of the Consequently, the taxation procedure used by the enterprise is a variable state, and 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 use the integration of tax accounting into accounting.

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

Further development of market relations in our country is directly related to the adaptation of the management system to the new requirements in enterprises of various industries - the rules of the accounting procedure maintained in these entities. "Accounting consists of a regulated system of collecting, recording and summarizing accounting information by recording all economic operations in a unified, continuous, document-based manner, as well as drawing up financial and other reports based on it."

Accounting is directly related to the development of human society and its functioning. According to the American scientists of the field, professors B. Needles, H. Anderson and practicing accountant D. Caldwell: "Accounting is a means of communication between economic activity 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 explained the connection between social development and accounting as follows: "... social changes have become the main factor of accounting, while social changes are integral with the development of accounting. depends".

The relationship between social life and accounting is also reflected in the textbook of Uzbek scientist, professor M. Ostanakulov: "Since the basis of social life is the production of material goods, it is necessary to understand the events that occur in the social life of people. account was used for the purpose of monitoring, taking into account labor tools and labor items in the society, as well as labor processes"[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 in the activity of the enterprise as funds, its increase or decrease" [5]. Harvard University (USA) professors R. Anthony and Dj. In Rislar's textbook, the content of accounting is expressed as follows: accounting - "...it is the process of identifying, measuring and transmitting economic information for the purpose of reasonable assessment and decision-making by the users of this information."

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

- absence or imperfection of the structure and functions of the accounting department of the enterprise;
- failure to analyze the main elements of the accounting policy of an economic entity, which helps to determine the relationship between accounting and tax accounting, taking into account special taxation regimes[

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 of income and expenses in accordance with the requirements of tax legislation, in particular, the use of the general taxation system in the calculation of income tax, the types of activities under special tax regimes is to keep separate accounting records.

It should be noted that the procedures of the simplified accounting system are defined in the National Accounting Standard (BHMS) of the Republic of Uzbekistan No. It is called "about" [9]. Clause 1.2 of the standard states 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, also exclude the use of the traditional form of accounting, for example, a journal - warrant does not

An important problem in the accounting of small enterprises is the preparation of financial statements. The maximum simplification of the processes of accounting and reporting 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, two directions should be taken into account in the practice of small business operations:

1) use of a traditional account by enterprises using the general tax regime and the simplified tax system;

2) Use of simplified accounting by enterprises operating in accordance with the unified tax system.

In practice, they follow this approach mainly based on the results of analysis of the current Account tables of small business entities.

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.

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

The use of special tax regimes is associated with certain restrictions, the violation of which by the taxpayer will lead to the loss of the right to use the special regime, but in this case, the small enterprise will not lose its status.

Consequently, the taxation procedure used by the enterprise is a variable state, and the status of a small business entity is relatively constant. From the point of view of this position, it is logical to use 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 received data, it is possible to check the completeness of operations for calculating income tax by establishing a connection between accounting and tax accounting. - Thirdly, the integration strengthens the management's control over the current activities, which determines the transactions that are not limited by the transaction price, because they need to include the amount of income tax.

Choosing one of the integration methods is important for small businesses to collect and systematize the accounting information needed to complete the income tax return.

The choice of the method of integration of tax and accounting depends on the specific tasks of the enterprise 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 - allows you to get 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 involves the introduction of additional analytical accounts, if the economic entity carries out this multi-directional activity and synthetic accounting is maximally involved.

With the introduction of additional synthetic sub-accounts, the reception of accounting data and the use of accounting registers become more difficult, 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 the 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.

It is the third most effective way to get information about the costs of this classification for small businesses that use the general taxation regime. 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, the expenses classified in accordance with the norms of the Republic of Uzbekistan should be reflected in the accounting, that is, they are taken into account in full or limited norms, separated directly and indirectly.

A small business can reflect certain transactions in off-balance sheet accounts, such as calculations of tax revenues or expenses and cases where they exceed accounting estimates. This fact is also important in relation to income, because for them the possibility of organizing the tax account in the same way as for the tax expenses in the accounts will be limited.

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 requires parallel tax accounting. The way out of this situation is likely to be a full documentary review of the complete reflection of all transactions in the tax account or independent identification of transactions that lead to differences between accounting and tax accounting.

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