

BASIS OF CLASSIFICATION OF ACCOUNT TYPES IN DIGITAL ECONOMY

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Abstract: The article describes one of the important issues of the concept of accounting in the context of the digital economy, and its scientifically based classifications.

Key words: market economy, accounting, financial statements, financial accounting, management accounting, economic accounting.

One of the important issues of the accounting concept in the digital economy is the development of its scientifically based classification. The most important need for such a scientifically based classification is that it is the basis for the formation of the necessary types of calculus, as well as the recognition of calculus types as special sciences.

The researches show that the criteria and signs of the classification of economic accounting in the literature have not been adequately explained scientifically, almost all of them emphasize the division of a single system called national economic accounting into operational (operational-technical), statistical and accounting. Most of the authors took the composition of the reflected objects, the scope of application of the types of accounts, the purpose, the methods of operation and their characteristic features on the basis of such a division. Slovak scientists Z.Lauchik, V. In addition to the above types of accounts, the Kralichek information system includes budgets, calculations, special passports and registers.

In the literature published in developed countries based on a market economy, the term economic accounting is not widely used, accounting is mainly understood as accounting, and many discussions are about the classification of accounting.

Most foreign scholars divide accounting into financial accounting and management accounting according to its purpose and information users.

D. S. Morse, J. L. Zimmerman divided the accounting system into the following three subsystems: (1) management accounting; (2) financial account; (3) account of taxes.

R. Ainsworth, D. Deines, R. D. Rlumley, K. X. Larson divides the accounting system into the following four interrelated subsystems: (1) the financial accounting subsystem; (2) management accounting subsystem; (3) tax accounting subsystem; (4) regulatory accounting subsystem.

B. Needles, H. Anderson, D. Caldwell include: (1) systems design, (2) budgeting, (3) cost analysis, (4) auditing, (5) income tax calculation, and planning it.

American scientists K. D. Larson and P. B.V. Miller included the following elements in accounting: 1. General accounting; 2. Cost calculation; 3. Budgeting; 4. Internal audit; 5. Management consulting service.

As can be seen from the above, even among foreign scientists there is no complete unanimity and harmony in the classification of accounting, defining their structural elements.

Professor A.D. Sheremet evaluated the opinions of foreign scientists on the classification of accounts both positively and critically. For example, in the Russian Federation, as in foreign countries, he considers it necessary to divide the accounting system into financial accounting and management accounting subsystems. He considers production accounting as part of the general framework of management accounting. The author called tax accounting a separate department of financial accounting that serves tax authorities, that is, "tax calculations based on financial accounting."

Professor V.F. Pali called financial and management accounting components of integrated accounting. The author recognized tax accounting and reporting as one of the structural elements of financial accounting.

In the works published by scientists of our republic in recent years, financial accounting and management accounting are described as special types of accounting, system, and independent sciences. For example, A.A. Karimov, F. Islamov and A. Avlokhlovov included financial accounting, management accounting and tax accounting in the types of accounting.

B.A. Khasanov said that financial accounting, management accounting and tax accounting are independent disciplines separated from accounting.

Thus, it can be concluded from the above-mentioned evidence that the classification bases of economic accounting, both international and national, have not yet been clearly defined, and the system of symbols that is the basis for the classification of economic accounting has not been fully created. American scientists K. D. Larson, P. B.V. Miller, B. Needles, H. Anderson, D. Caldwell's inclusion of internal auditing and management consulting as a separate element in accounting cannot be fully agreed, because auditing is not a process of accounting in space and time, but after this process is completed or in progress. is one of the control functions performed separately by external auditors or special internal auditors of the enterprise that are not subject to accounting. Advice given by accountants is also generally not legally binding. They are mostly subjective in nature. Therefore, it is not mandatory to include management advice in accounting elements.

It is difficult to agree with Slovak scientists' division of budget, calculation, special passports and registers into separate types of economic accounting, because they are special functions of economic accounting, and such passports and registers can only be methods of accounting.

In our opinion, the types of economic accounting that can be recognized as both science and practice are accounting and statistical accounting (statistics). Financial and management accounting, in our opinion, are organizational forms of economic accounting maintained by various departments of enterprises, that is, they are components of both accounting and statistical accounting. These organizational forms of the account, on the one hand, are a means of delivering financial information to state bodies in the form of financial and statistical reports in a single monetary form, and on the other hand, they are used to collect, record, group, summarize and deliver to internal users the rapid and current information for the purposes of internal management of the enterprise. is a tool. Financial and

management accounting information together form the basis for the preparation of financial and other budgets of the enterprise for the next period.

Quick (operational-technical) accounting is one of the functional duties assigned to the employees of the accounting and other departments of the enterprise. In our opinion, taking into account the above, quick accounting is not a type of economic accounting, but it is one of the structural elements of both financial accounting and management accounting.

One cannot fully agree with the opinion of some authors to divide tax accounting into a type of integrated economic accounting. Because taxes and calculations arising from them are directly included in the subject of accounting and are considered one of its most important objects. Therefore, we consider it necessary to call tax accounting not a separate type of economic accounting, but a structural element of financial accounting carried out by enterprise accounting.

The opinion of some foreign scientists that the financial and management accounts together constitute the production account, in our opinion, is not well founded. Because financial and management accounting, as components of integrated accounting, reflects not only production activities or processes of enterprises, but also other activities and processes. Production accounting, in our opinion, is a branch of both financial and management accounting.

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