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PRINCIPLES OF IMPROVING ACCOUNTING IN BUSINESS ACTIVITIES OF THE ENTERPRISE

Abstract: as you know, small business occupies an important place in the country's economy. While small business is successfully practiced in the economy, it effectively affects the economic-social development of the country and reduces social tension. The most urgent issue is the maximum simplification of accounting procedures for small business entities, taking into account the limitations of financial resources, without harming the performance of the tasks assigned to the business entity. A small enterprise has the right to choose its own form of accounting based on the needs of its activities and management, their complexity and number of employees. At the same time, a small enterprise, observing the basic principles of accounting, can adapt the applied accounting registers to the specifics of its work. When organizing accounting for a simplified form of accounting, small enterprises are advised to draw up a working plan of accounts based on a standard accounting plan. One of the main problems for most small enterprises is the inability to correctly understand the need to organize accounting. In practice, such cases also occur that accounting policies are often erroneous, without comprehensive analysis, that is, developed exclusively for tax inspection. This ultimately leads to the suspension of the performance of the following main tasks of accounting: the formation of complete and reliable information about the processes and results of economic activity; ensuring the availability and movement of property, control over the rational use of production resources; identification of internal production resources; timely prevention of negative phenomena in financial and economic activity; assessment of the actual use of identified resources. In this article, the

features of accounting in small enterprises are studied, the main problems are identified and ways of improving accounting are proposed.

Keywords: accounting, accounting standards, small enterprise, accounting problems, accounting policy.

Introduction

In modern business conditions, accounting performs one of the most important functions of managing the activities of an economic entity, guaranteeing profit, ensuring the profitability of financial and economic activities. Enterprises, including small business entities, independently carry out accounting in accordance with regulatory legal acts, taking into account the needs and scope of activities, the needs of the management, the number of employees, as well as the current taxation procedure, choosing its form.

Further development of market relations in our country is directly related to the adaptation of the management system in enterprises of various industries to new requirements - the rules of accounting procedures carried out in these entities. "Accounting consists of an organized system of collection, recording and generalization of accounting information, as well as the compilation of financial and other reports on its basis, by taking into account all economic operations in a holistic, continuous, document-based way."

Accounting is directly related to the development of the personality society, the procedure for its functioning. American field scientists professors B. Needles, H. Anderson and practitioner According to Coldwells: "accounting is considered a link between economic activity and people making management decisions"[2]. The history of the formation and development of accounting was inextricably linked with the progress of society, changes in the social sphere. Western scholar M.R. Matthews and H.B. In their textbooks, the Pereras substantiated the connection between social progress and accounting as follows: "... while changes in the social sphere have become the main factor in

accounting, in turn, social changes are also inextricably linked with the development of accounting."

Methodology

OECD scientist, professor M. Ostonakulov's textbook also reflects the connection between the life of society and accounting: "even since the basis of the life of society is the production of material goods, the account was used in order to observe what is happening in the social life of people, to take into account the weapons and labor items that exist in society, as well as labor processes"[4]. A well-known Russian scientist, professor V.F.Paliy defines the subject of accounting as:"... the subject of accounting consists of the processes associated with capital, its increase or decrease, introduced as funds for the activities of the enterprise.

Professors from Harvard University (USA) R.Anthony and Dj. In the textbook of Riss, the content of accounting is expressed as follows: accounting – "...it is the process of identifying, measuring and transmitting economic information for the purpose of making reasonable assessments and decisions by users of information".

The set of methods of accounting in small enterprises is reflected in the accounting policy. Current issues that should be reflected in the formation of accounting policies include:

- 1) functions and structure of accounting of small enterprises;
- 2) features of the process of document circulation and processing of accounting data;
- 3) systematization of accounting and tax accounting;
- 4) working plan of accounting accounts, which includes synthetic and analytical accounts necessary for maintaining accounting in accordance with the requirements for the timeliness and completeness of accounting and financial (accounting) reporting;

5) primary accounting documents and accounting and tax accounting registers, which are used for the registration of economic activity processes and are not provided for by sample forms of primary accounting documents, as well as forms of internal accounting;

6) other decisions necessary for proceedings.

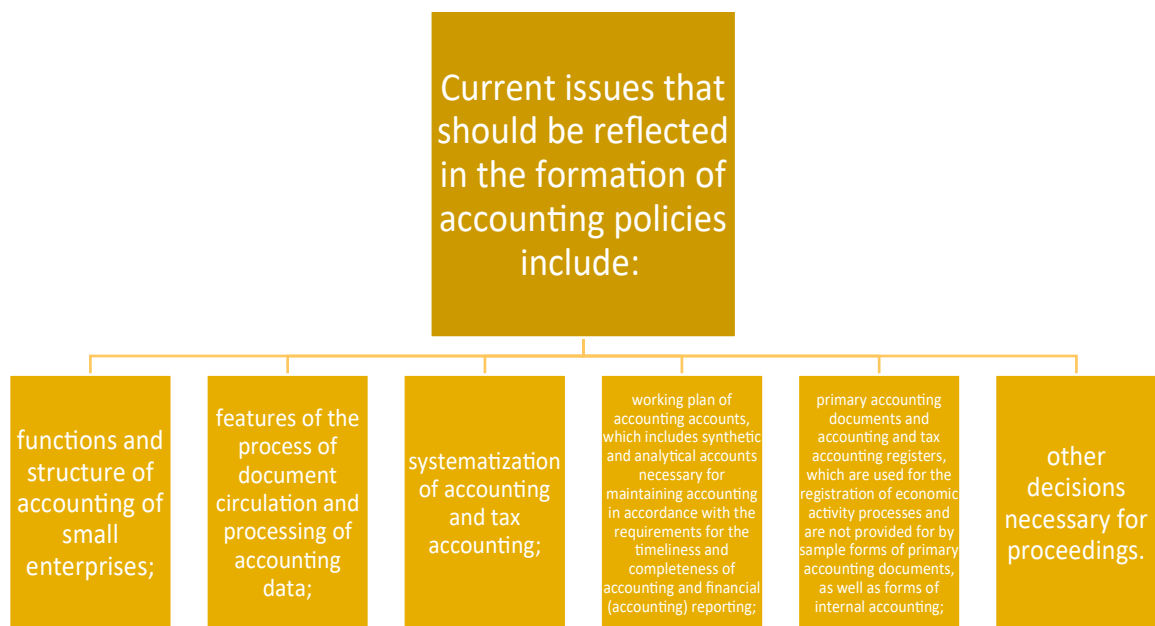


Fig. 1. Accounting policies

It is worth noting that in small business entities, accounting is characterized by some features that are not characteristic of medium and large enterprises:

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1 .The separation between accounting clerks according to the division of Labor is partial or incomplete. In most cases, accounting is carried out by one official (accountant), and in some cases, the accounting service acts as an independent structural unit.

For business entities with a large number of counterparties, a wide range of manufactured and sold goods and significant staff of employees, the accounting department functions as an independent structural unit consisting of several

employees, each of which is allocated a group of accounts, for which information is collected, processed, reflected in accounting accounts and accounting registers are formed. However, it should be noted that in small enterprises, the control function is limited to the established accounting area, as a result of which systematically conscious or random errors occur in accounting. It follows from this that, on the one hand, the chief accountant is a person interested in distributing the work of employees in order to increase responsibility for the results, on the other hand, taking into account the peculiarities of the activities of small enterprises, only the work of highly specialized employees will not be worthwhile, since in this case it will be necessary

In order to solve problems of such appearance, the head of the enterprise and chief accountants must rely on the qualification reference of specialists and other staff positions, which ensures the correct selection, placement and use of personnel, an effective mechanism for determining functions, powers and responsibilities between employees, and also helps in setting unified approaches to setting tasks and qualification requirements.

2. The performance of relevant and unusual functions that must be performed by the chief accountant or an employee of the accounting department by other branches of the business entity is also carried out. In small enterprises, the accounting department often performs the tasks of working with employees, solves legal problems, prepares projects and contracts, draws up a package of documents, draws up business and performs other functions of financial management.

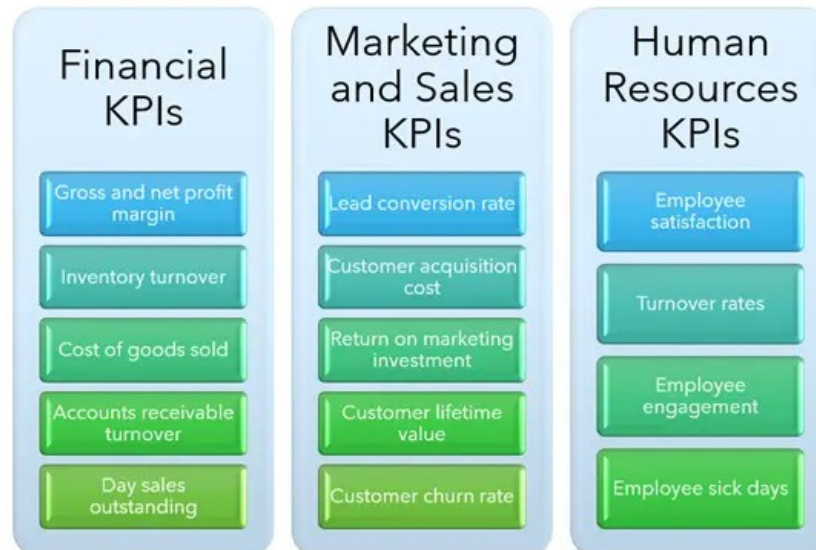
3. Significant impact of legislation in the field of taxes and taxation on accounting. Since small enterprises have limited financial and technical capabilities for maintaining financial, managerial and tax accounting at the same time, small enterprises are forced to give preference to one of these accounts, and, as a rule, to a tax account.

4. Small enterprises depend on the standard software of accounting automation, which makes it impossible to adapt to the characteristics of the business entity. Obviously, the use of software products in accounting can significantly facilitate and reduce the paper work of an accountant, but at the same time, a decrease in the level of understanding of the characteristics of employees in accounting for operas, the principles of making two-way entries, etc.

In this regard, the researcher E.N.As Potexina noted, the general problems inherent in the maintenance of accounting in small enterprises include:

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

2) the fact that the main elements of the accounting policy of the business entity, taking into account special taxation regimes, help to determine the relationship between accounting and tax accounting, are not analyzed



Another researcher is A.A.Popova believes that 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, to use the general taxation system in the procedure for

calculating income tax, to conduct separate accounting for types of activities under special tax regimes.

The main element of the accounting policy of any economic entity is the Working Plan of accounts, which includes synthetic and analytical accounts, which are used in accounting in accordance with the requirements for the completeness, timeliness and reliability of accounting and reporting.

Today, the standard accounting plan and instructions for its application are used for the accounting of financial and economic activities of economic entities, and on their basis-regardless of ownership and organizational and legal form, it is necessary to carry out accounting in accordance with the method of making two - way entries in all economic entities.

In small business, two issues in the development of a policy of non-compliance are considered: the first is the use of even forms of headscarves from officially defined forms of startup documents or the introduction of additional forms into officially defined forms. to determine the procedure for the circulation of documents in the accounting of the enterprise, and the second. development of a plan of working accounts of the buxgalteria account at the enterprise.

When applying a simplified system of accounting accounting, it is allowed to harmonize the listed registers of economic accounting in accordance with the characteristics of its activities. But it is necessary to comply with the requirements in this regard:

- to a single methodology of accounting accounting, to the principle of two-fold writing;

- analytic property to the interconnection of synthetic property data;

- to reflect all cell operations to joppasi in the CIS registers;

- to refer to the account based on the initialization documents;

- to be collected and sorted according to the necessary indicators for the compilation of financial statements of the data of beginner documents.

The maintenance of accounting accounting is divided into groups on the basis of:

- initialization of all cell operations to the corresponding initialization cell formation or call Yoppa;
- entering data in startup documents into the registry;
- compilation of financial statements.

In the accounting policy of the enterprise should be taken into account the missing links in high. Consequently, the policy of accounting illuminates the specific aspects of the Uzi in the structure and use of initiating documents at the enterprise: in the process of Khojaly, kandai initiating documents are drawn up, who make and sign documents, by whom documents are processed again, requisites of documents and etc.

It should be noted that the procedures of the simplified accounting system are established in the national standard of accounting of the Republic of Uzbekistan No. 20 (BHMS), which is called "on the procedure for simplified accounting and the structure of reports by small business entities" [9]. Paragraph 1.2 of the standard states that it is valid in one part with the general rules established by the requirements of the accounting accounting act, but does not express withdrawal from the conundrous requirements of the standard accounting act. As stated in Paragraph 22 of the standard, in addition's detailed reflection, measurement and disclosure of operations and sermons, it is placed in the part along with the Bosca national standards of accounting accounting.

However, this standard has the following disadvantages:

- the changes that occur in the standard account plan are not taken into account, which undoubtedly makes the proposed working Account plan impossible for use by the business entity. The developed corrections are fundamental in nature, since in some cases they change the process of reflecting the facts of economic activity, and it is impossible to mechanically replace old numbers with new ones.

The developed variant of the working accounts plan did not take into account the specifics of the business entity, compiled using a simple summing of the synthetic positions of the standard accounts plan.

Conclusion

Practitioner-researchers point out many different perspectives on the use of a single standard account plan for all branches of business. In Particular, E.N.Potexina believes that the role of a single account plan serves the purposes of both a financial and a management account; a financial account is linked to accounts reflected in the balance sheet, and a management account to accounts without balances and turnover [7]. E.E.Koba notes that a single account plan- which makes it difficult to reflect the specifics of the production enterprise.

When developing new accounting standards, the opinions of both above-mentioned practitioners-researchers should also be taken into account, since there are general rules for ensuring the unity of reflection of the facts of financial and economic activity, applying a standard accounting plan for property and obligations, reporting, but at the same time when applying a standard accounting plan, it will be difficult Business entities can take into account the peculiarities of their activities as much as possible when developing a working plan of the account. In order to carry out methodological assistance to small business entities, it is important to develop a regulatory legal document reflecting the characteristics of the economic subect and the specifics of accounting.

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