

IMPROVING ACCOUNTING IN SERVICE FIELD ENTERPRISES

K.B. Urazov – SamIES, professor

U.A. Shirinov - SamIES, PhD

Abstract: The article covers the nature, status, recognition and correct reflection of certain accounting objects in service sector enterprises.

Key words: service industry, tourist-hotel complexes, accounting, recognition, financial statements.

In the reforms carried out in our republic, the issue of development of the service sector, enterprises included in it, such as tourist-hotel complexes, has a special place. Enterprises of this type play an important role in increasing the attractiveness of attracting foreign investments to our republic, in introducing the ancient customs, traditions, science, and culture of our people to the people of the world, and in mobilizing the huge material, natural, labor and other resources of our republic for the development of the economy.

In the normative documents of our republic and in periodical literature, the nature of special types of general economic activity of tourist-hotel complexes, the composition of the accounting objects included in them are not fully disclosed, as well as there are some confusions in the inclusion of one or another accounting objects in the corresponding types of activity.

According to the Tax Code of the Republic of Uzbekistan, the main activities of tourist-hotel complexes are divided into trade and non-trade types. However, this code and other laws do not specify the procedure for including the main types of trade and non-trade activities. This includes, among other things, the activities of catering units (kitchens, restaurants, cafes, bars, etc.) of tourist-hotel complexes. These units, on the one hand, are considered to be a business providing services to the main activities of tourist-hotel complexes, and on the other hand, they are a special unit that generates income.

As a service business, the cost of work performed by the catering unit is reflected in operating income and expenses. In particular, in accordance with the Law of the Republic of Uzbekistan on tourism activities (Article 3), the services provided to tourists include catering services, that is, they are one of the mandatory types of services that must be provided on a tourist ticket. Expenses for this type of service are included in the cost of services provided to tourists and the income received through the cost. This procedure also applies to guests who have paid a lump sum for hotel accommodation and meals.

If we conclude from the above, the activities of the catering department of tourist-hotel complexes as a business providing services to tourists cannot be called "commercial activity". This activity should be considered a component of the main activity of tourist-hotel complexes.

On the other hand, the catering department of tourist-hotel complexes can sell the products (meals) it has developed to other legal entities and non-legal entities (including its own employees) on the basis of cash and sugarless payments. According to the content, this activity of the catering unit of enterprises should be recognized as "trade activity". Because, in this case, other customers buy the food (goods) prepared through the catering department.

In practice, the issue of including the sale of fixed assets, intangible assets, as well as unfinished capital investment and financial investment, purchased by tourist-hotel complexes for their production purposes, leads to various discussions. In our opinion, some economic transactions included in the accounting objects of the main activity of enterprises in the regulatory documents, including the sale of fixed assets, intangible assets, capital and financial investments, free issuance, write-off and other operations and their results are also accounting objects related to investment activity according to their content and essence. is considered

In accordance with the regulatory documents of our republic, short-term rental of property is included in the main activity of enterprises, and long-term rental is included in the accounting objects related to financial activity. In our opinion, property should be leased and the results obtained from it should be included in the accounts of enterprises' investment activities, regardless of the lease period.

In current regulatory documents and forms of financial reporting, the introduction of funds into other enterprises is recognized as an investment activity, but dividends, interest, profit share sums or losses from investments representing its results are recognized as accounting objects of financial activity. In our opinion, once the investment activity is recognized, its results should be recognized directly as accounting objects related to this activity.

"Regulation on production and sale costs of products (works, services) and formation of financial results", BHMS No. 2 "Income from the main activity", BHMS No. 3 "Report on financial results" recognition as accounting objects of the main activity certain income and expenses (for example, fines received and paid, property received and given gratuitously and financial assistance, receivables and payables waived), in our opinion, according to their content and essence, are accounting objects of the financial activity of enterprises. Because they directly represent financial relations between enterprises.

In the literature, organizational and management activities of enterprises are not recognized as an object of accounting. In our opinion, this activity of enterprises should be recognized as one of the objects of accounting, as well as financial and management accounting, which are its components.

In our opinion, sales and management expenses, all taxes and mandatory payments, as well as receipts from auxiliary and service farms, profits of previous years determined in the reporting year, surpluses determined in the inventory, extraordinary profits and losses are accounting objects of the organizational and management activities of enterprises.

Thus, in our opinion, economic processes and operations representing the content of separate types of general economic activity of tourist-hotel complexes, and the above-mentioned indicators whose names represent their results should be recognized directly as accounting objects related to them.

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