

SYNTHETIC AND ANALYTICAL ACCOUNTING ACCOUNTS

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ANNOTATION

In the article, synthetic and analytical accounts of accounting are written about the issues of detailed description of current accounting information at various levels. It is noted that having information in a general form - in the form of money - for the preparation of financial statements, such information is called synthetic, generalized.

Key words and phrases: accounting, synthetic, analytical accounting, current accounting, financial reporting, summary.

INTRODUCTION.

Current accounting on accounts is kept with varying degrees of detailing of accounting data. In some cases, for example, to prepare financial statements, it is enough to have information in a general form – in monetary terms. Such information is called synthetic (from the word "synthesis" – general), generalized.

However, such generalized data for the current management and control of the economic activity of the enterprise, according to the state of calculations, etc. is not enough, more detailed accounting data is needed for each supplier of materials, type of manufactured products, employee of the enterprise. Such information is called analytical, that is, detailed. Appropriate synthetic and analytical accounts are used to obtain information. Accounts are called synthetic accounts, which reflect the aggregated data on accounting objects in the money meter. For example, "Fixed assets", "Manufacturing stocks", "Accounts with suppliers and contractors", "Accounts for payments to employees", etc. Accounting organized on these accounts is called synthetic. Accounts that provide information about the state of economic assets, sources and processes in a detailed form are called analytical. These accounts are kept in addition to the synthetic ones, and reveal their content. For example, the analytical accounting of material values allows you to determine the stock of material resources in general and each material separately, while the analytical accounting of settlements with suppliers and buyers provides information about settlements with each enterprise, etc.

ANALYSIS AND DISCUSSION OF RESULTS.

Analytical accounts are of two types:

1. Quantitative–value, for example, accounting for commodity values, where, in addition to the monetary measure, a physical one is also used.
2. Cost–analytical accounts from the accounting of various calculations, where only a monetary measure is used.

Accounting, which is kept on analytical accounts, is called analytical. For example, analytical accounts for each type of fabric will be opened to the account "Production stocks" at the enterprise, for example, accounts "Sitec", "Satin", "Sukno", etc. The entry in the analytical accounts is carried out in value and kind indicators, with a display of the balance at the beginning of the month (when the account is opened), the amounts for the receipt (earnings) and disposal (expenditure) of tangible assets, calculation of turnover for the month and balances at the end of the month.

Accounting accounts are closely related to the balance sheet. The balance sheet is used when opening accounts at the beginning of the period to ensure the correctness of the initial balances placed in them and is compiled at the end of the reporting period based on the data of synthetic accounts, the accuracy of which information is checked based on the results of the corresponding analytical accounts. The middleman between synthetic accounts and the balance sheet is the turnover statement, which summarizes information on changes in all accounting objects.

Generalization of current accounting data. Recording of economic transactions on synthetic and analytical accounts is current accounting. The order of current accounting on synthetic accounts can be reflected by the following sequence of actions:

1. On the basis of data on balance sheet items at the end of the previous period, open accounts at the beginning of the current month. This means: give the name of the account and display the balance on it (on the active account – debit, on the passive – on credit).

2. Prepare accounting entries for each business transaction.
3. Write down the amount of the transaction in the debit of one account and the credit of another account with the appropriate correspondence of accounts, i.e. distribute all transactions by accounting accounts.
4. Make sure that all transactions for the month are fully displayed on the accounting accounts and on the last day of the month calculate the sums of the total turnover on all accounts.
5. According to the type of account, calculate the balance of funds or sources of their formation at the end of the month.

Data from all synthetic accounts are summarized in the turnover statement for synthetic accounts for the month. The invoice has the following form (Table 3.8).

Table 3.8.

Turnover of synthetic accounts for the month of _____

The name of the synthetic account	Remaining at the beginning		Turnover per month		Remainder at the end	
	debit	credit	debit	credit	debit	credit
Production stocks Fixed assets and other accounts						
Total amount	Amount 1	Amount 1	Amount 2	Amount 2	Amount 3	Amount 3
	we reconcile with the currency of the balance at the end of the previous period		we compare the amount for transactions from the journal of economic transactions		we draw up a new balance – at the end of the current period	

From each synthetic account, the corresponding information is entered in the turnover list and the total for each column is calculated.

The summary consists of three pairs of equality of sums: equality of balances at the beginning (column 2 = column 3), equality of turnover sums (column 4 = 88 of column 5), since all operations were separated by accounts

using the double entry method; and equality of balances at the end of the month (column 6 = column 7).

Thus, the turnover statement has a control value and is the main summary (summarizing) register of economic activity accounting for the month. At the same time, only the total turnover amounts are indicated in the return information, and in the event of an error, it is difficult to establish in which account correspondence the error was made.

More useful in this regard is the check turnover statement, which stores the amount of turnover per month for each pair of accounts in the correspondence that took place in the current period (Table 3.9).

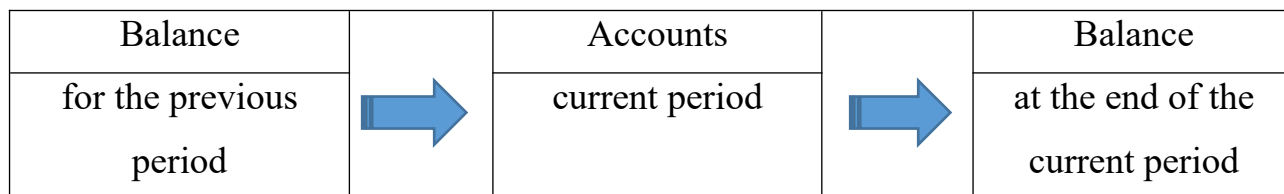
Table 3.9.

Chess turnover list for _____ month

In the debit account	Balance at the beginning of the month		From the credit of the account						Along with the loan	Balance at the end of the month	
	debit	credit	Fixed assets	Inventories	Bank accounts	Cash	Production	Other accounts		debit	credit
Fixed assets			+								
Inventories				+							
Bank accounts					+						
Cash						+					
Production							+				
In. bills								+			
Together in debit accounts											

On the basis of summarizing accounting registers – reverse, check information – reporting for the current period is compiled. There is a direct relationship between the accounts and the balance, which can be represented by a

diagram:



Drawing up a balance sheet based on turnover information is not a mechanical procedure. It requires verification, clarification, grouping of sums according to the accounts of the turnover statement.

CONCLUSIONS AND SUGGESTIONS. Analytical accounts for each type of materials are opened to the synthetic sub-account "Raw materials and materials". The entry in the analytical accounts is made in value and kind indicators, with a display of the balance at the beginning of the month (when the account is opened), the amounts for the receipt (earnings) and disposal (expenditure) of tangible assets, the calculation of turnover for the month and balances at the end of the month.

Data in the current balance are transferred from synthetic accounts. If the accounting is kept correctly, the amount of the balance at the beginning of the month coincides with the sum of the initial balance, the debit and credit turnovers – with the sum of the journal of economic transactions, the sum of the balances at the end of the month – with the final balance. This is how the identity of chronological and synthetic records is checked.

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