

UNDERSTANDING OF ECONOMIC ACCOUNTING AND REQUIREMENTS FOR IT

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Annotation: The content of the subject of accounting is determined by the form of ownership characteristic of this or that social system. That is, it depends on what information is required for the organization and effective management of material production in each society.

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In the system of the initial team, as the subject of the account, the funds organized by common ownership and operations related to the use of these funds were considered. In this proprietary society, the ownership of the means of production and slaves by the feudal lords was the subject of the calculation.

In addition to the means of production, labor goods, the feudal lord, who directly owned the living labor and the peasant, could buy and sell them at will. That is why labor force is included in the calculation subject in this period.

In a society with a developed market economy based on various forms of ownership, individual capital or owner's capital is the subject of accounting. Accounting here, first of all, forms information for the purposes of effective management of resources assigned to enterprises by the owner or owners of the property. In order to increase profit, business entities are engaged in searching for lost opportunities due to the main and other financial activities specified in the Charter.

So, the content of the subject of accounting is determined by the form of ownership specific to this or that social system. That is, it depends on what information is required for the organization and effective management of material production in each society.

As the society develops, the importance of the account is continuously growing. In this case, not only the scope of its application, but also the subject reflected in it and the functions it performs will expand more and more.

Along with the subject of accounting, it is necessary to distinguish its objects. The objects of accounting means the material and monetary assets of a particular enterprise, its legal relations with other organizations and institutions, as well as economic operations that change funds and relations. The material and monetary values of the enterprise are for the implementation of its activities represents the used funds. Economic transactions constitute the processes that represent the content of production.

Sometimes the subject of accounting is understood as operations that reflect one's own activity. But such a concept confuses the scientific interpretation of accounting categories. Because the reflected items are the subject of accounting, it does not mean that we should look at the place where it is applied.

The tasks of economic accounting are determined by the economic policy implemented at each

stage of economic development and include:

collecting data, filtering them and forming the necessary information to manage the objects reflected in the account;

measurement and presentation of information about the results of enterprise activity;

payment to tax authorities for local taxes, payroll taxes and social security contributions, pension funds, employment fund, property, vehicle taxes, excise duties and value added taxes, etc. checking the correctness of requests;

help to strengthen economic accounts;

consists of effective management of economic operations;

In addition to the above-mentioned tasks, national economic accounting also performs other tasks. It affects the creation of economic opportunities and their use. According to his information, the possibilities of expanding production, improving the use of equipment, the reasons for inefficient spending of funds are determined, and the ways to eliminate shortcomings in the economic activity of the enterprise and to improve it are determined.

Accounting reflects the implementation of the production program set for the entire country and for each enterprise, organization and institution.

Depending on the tasks of economic accounting, there are three types of them: operative, statistical and accounting.

Operational accounting is a current monitoring and control system for the purpose of managing some economic operations and processes directly as they occur. This account's distinguishing feature is the operational acquisition and use of information for the purpose of current management of the enterprise and its structural units.

Operational accounting includes various economic indicators and mainly provides production-technical indicators. It provides information on the fulfillment of production tasks, daily deviations from cost norms, the use of labor and the level of equipment loading, compliance with contracts - the fulfillment of contracts with suppliers and buyers. Operational accounting uses all types of measurements - material, labor and value measurements. But since this type of account mainly reflects one type of operations and does not require generalized indicators, it mainly uses material and labor measurements.