

**THE ROLE OF ACCOUNTING IN STUDYING THE ACTIVITIES OF
ORGANIZATIONS**

Ismailov Shapakhat Sadikovich

Senior Lecturer,

Department of Accounting and Auditing Termiz State University

Abstract: Today, the role of accounting in managing the company's activities. Many books, textbooks and articles have been written about it. This article provides an overview of the role of accounting in the proper organization of management of an enterprise, institution, and the creation of some elements between them. Financial and the characteristics of the formation of the information base of management accounting are studied. Interaction with the analysis, planning and control system of the accounting system based on dependence. The formation of an information base for making management decisions in the context of financial and management accounting was considered.

Key words: Accounting, report, country, Uzbekistan, Republic, economy, audit, company, information, tax, rent, city, salary, income, bank.

In the current era of globalization, all industries are developing. Of course, economics and accounting are no exception. Legislation on this has been adopted in our country. The LAW OF THE REPUBLIC OF UZBEKISTAN "ON ACCOUNTING" is an example of this. Accounting legislation consists of this Law and other legal documents. Continuity, reliability, comparability of indicators are the main principles of accounting. Accounting consists of an organized system of accounting information by recording all business operations in a unified, continuous, document-based manner, and drawing up financial and other reports based on it. Accounting is carried out in a double-entry way by reflecting the economic transaction in at least two accounting accounts at the same time and in a mutually dependent manner. First of all, we need to understand the term accounting. Accounting is a complete, continuous, document-based evaluation of information about all economic transactions taking place in an enterprise or organization, recording in account registers on the basis of double-entry and re-entering the aggregated information. refers to the system of presenting financial reports. Modernization of the economic mechanism of any country accounting is closely related to analysis and control. Accounting today plays a leading role in the management system of the organization. Accounting requirements are increasing in the market economy is going It meets the requirements of international standards, meets the needs of internal and external data users, and business efficiency must define incremental reserves and be "business language". Today, the organization of accounting in Uzbekistan in general and in particular, active work and fundamental changes are being carried out in connection with the trend of bringing internal accounting closer to global economic practices.

Ensuring the reliability and transparency of the report, MHHS its sets high requirements for informativeness. This is achieved by the method of accounting and financial analysis. This allows to evaluate the achieved results and efficiency of the enterprise, institution, and justify its development prospects. In this regard the question of increasing the informativeness and reliability of the information obtained based on the interpretation of accounting and reporting data will be very relevant and of practical importance. Management of organizations should be based on a constant assessment of the financial situation of the enterprise based on the established strategic goals.

Accounting in the integration of Uzbekistan into the world community accounting system international standards of financial reporting (IAS, IFRS) organization in accordance with the requirements is one of the urgent issues is turning From this point of view, the householder reliable information about the activities of subjects

the need to provide and accounting in the performance of this task plays an important role. Development of the Republic of Uzbekistan in 2017-2021 Banking and finance, real sector enterprises are also included in the strategy of actions rapid development, diversification and quality improvement issues have been put forward. This is what they are confident about international accounting system that forms data requires compliance with standards. Both sectors of our republic's economy, especially industrial production further development of production and wide attraction of investments employment of the population based on the creation of new jobs in industries increase the level and internationalize their financial accounts and reports

shows that it is important to organize according to the requirements of the standards. The last 20th century is recognized as a revolutionary century of social life received. During this period, the activities of economic entities are fundamental changes have occurred. First of all, economic entities with new and complex activities, corporate, transnational, etc., appeared, and new methods of business management, entrepreneurs, investors and creditors appeared. Economy The number of subjects has increased dramatically, and its composition includes individuals number has increased. Therefore, it is natural that the demand for the correct and reliable structure of the financial statements of the economic entity is also changing. There such new requirements caused the creation of many international financial organizations, especially in the second half of the last century. Today, there are several that are similar in general international models have already been formed. Of course, each country uses different accounting models based on its economic policy and legal requirements. Today, as an offensive standard of accounting two benchmarks - International Standards of Financial Reporting - MHXS (International Financial Reporting Standards - IFRS) and the USA Generally accepted rules of accounting - BHUQ (Generally Accepted Accounting Principles - GAAP) recognized. It is worth noting that economic entities have financial reports based on international standards of financial reporting

organization, convenient access to foreign capital markets, foreign increased confidence among investors, for companies reduction of costs and clarity of reports

makes it possible to provide. International financial reporting application of standards in the accounting system of countries to the world market. Attracting high-potential investors together with exit is one of the factors. Financial reporting is international

their standards in assessing the financial stability of the subject not only useful, but also in making management decisions is effective. In our country, this process is the Republic of Uzbekistan It is regulated by the Law "On Accounting". According to the law, the annual financial report of the following reports consists of general forms,

- Accounting balance - Form 1;
- Report on financial results - Form 2;
- Cash flow statement - Form 4;
- Report on private capital - Form 5;

- Notes, calculations and explanations.

Own forms of financial reporting includes the following:

- 1) Accounting balance (balance sheet)
- 2) profit or loss statement (income statement)
- 3) report on changes in capital (changes in equity statement)
- 4) cash flow statement
- 5) selected explanatory notes (explanatory note)

Expertise- prepared accounting documents, account registers and financial

reports to the level of compliance with the requirements of laws and other regulatory documents assessment work. Inventory is the true presence of the company's assets and liabilities to determine their status, to determine whether they correspond to the account information work performed. Consulting is a variety of knowledge that interests business entities and work done in providing advice on practical skills.

Professional services are the business of auditing organizations on the basis of contracts providing accounting to managing entities, restoring it, preparing tax declarations giving, creating a business plan and performing other professional tasks

activity. Hence the audit based on the above considerations and considerations and accounting activities can be considered.

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