



ORGANIZATION OF ACCOUNTING IN SMALL ENTERPRISES - PRACTICE OF UZBEKISTAN

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Annotation

This article discusses the features of the organization of accounting in small enterprises operating in the Republic of Uzbekistan. At the same time Necessary suggestions and recommendations were given to improve the efficiency of accounting at small enterprises.

Keywords: Small business, types of accounting, accounting, reporting, production cost, financial result

In developed countries, small business makes up a significant part of the economy, and also creates a large number of jobs. Small business forms that layer of the economy that cannot physically be formed by medium and large businesses simply because of their specifics. It is small business that provides specific services necessary for the population, produces goods needed in specific regions, specific social groups. The function of small business is to meet the specific needs of local population groups in certain territories. This feature is unique and can only be performed by a small business.

Small enterprises are the basis of the subjects of the competitive environment, creating the necessary conditions for market pricing, the exercise of freedom of entrepreneurship. Therefore, this part of the market economy, if it is to be the basis of the competitive environment, should not constitute 10, 20, even 30 percent of business entities, and not less than 40 percent. That is why, in most industrially developed countries, small businesses constitute the overwhelming majority of enterprises - 65-90 percent of all economic entities. They employ, as a rule, over 60 percent of all employed. They produce 55 to 80 percent of the gross domestic product.

The purpose of this work is to consider one of the problems solved by a small business - the organization of accounting in a small business.

This is one of the most important tasks, since not only the financial efficiency of the enterprise, tax optimization, fast and efficient settlements with suppliers and buyers, but also transparent and understandable interaction of the enterprise with the tax authorities, as well as the possibility growth and development of the company, because transparent financial reporting increases the credibility of the company.

Organization of accounting is a system for building an accounting process. The accounting process consists of the following main elements:

- Primary accounting;
- Accounting registers;
- Document flow;
- Inventory;
- Reporting.



The accounting process is organized by the chief accountant. He reports directly to the head of the organization. The organization of the accounting process in a small business begins with an accounting policy for accounting purposes. The accounting policy of the organization is drawn up by the chief accountant, and the head of the organization approved by his order. It describes the features of the accounting process at the enterprise, reflects the methodology and applied accounting methods, issues of drawing up and presenting financial statements (internal and external). When forming the accounting policy, the chief accountant determines the structure of the accounting service. In principle, in small businesses, the accounting department consists of one, maximum two people. A small business may not have a chief accountant and accounting specialists on its staff. In this case, accounting and reporting is carried out by third-party enterprises or persons who are assigned the same responsibilities and duties in the field of accounting as a full-time chief accountant.

The first task of a manager in organizing accounting is a personnel decision. Will there be accounting within the company, or it will be outsourcing. Will there be one accountant, or he will have assistants. In the opinion of the author of the work, regardless of the size and type of activity of the company, the company should have its own accounting department. This is due to the following considerations: The chief accountant will thoroughly know the area of the firm's activities and will be able to create the most optimal accounting policy for the firm; The chief accountant will be personally interested in the success of the firm, since this is his place of work; The possibility of creating a trusting relationship between the head of a small business and the chief accountant, which will have a constructive effect on the activities of the company.

In accordance with Law No. LRU-404, the heads of small enterprises are responsible for organizing accounting at small enterprises, observing the legislation when performing business operations. The head of a small enterprise can, depending on the volume of accounting work: a) create an accounting service as a structural unit headed by the chief accountant; b) introduce the position of an accountant into the staff; c) transfer, on a contractual basis, accounting to a specialized organization (centralized accounting) or a specialist accountant; d) keep accounting records personally.

The working chart of accounts of accounting, the forms of the primary accounting documents used, the procedure for conducting an inventory and methods for assessing types of property and liabilities are approved by the accounting policy of a small enterprise. Small enterprises can use for documenting business transactions the forms of primary documents contained in albums of unified forms of primary accounting documentation, departmental forms, as well as independently developed forms containing the corresponding mandatory details and ensuring the reliability of the reflection in accounting of committed business transactions.

A small business independently chooses the form of accounting from those approved by the relevant authorities, based on the needs and scale of its production and management, the number of employees. So, small enterprises engaged in the material sphere of production are recommended to use the registers provided for in the journal-order form of accounting. Small businesses engaged in trade and other intermediary activities can use registers from a simplified form of accounting, if necessary using separate registers to record certain values prevailing in their activities (inventory, financial assets, etc.)



), from a single journal-order form of accounting. At the same time, a small enterprise can adapt the applied accounting registers to the specifics of its work, subject to the following conditions: a unified methodological basis for accounting, which presupposes accounting based on the principles of accrual and double entry; the relationship between analytical and synthetic accounting data; continuous reflection of all business operations in accounting registers on the basis of primary accounting documents; accumulation and systematization of the data of primary documents in the context of indicators necessary for the management and control of the economic activity of a small enterprise, as well as for the preparation of financial statements.

The form of accounting is a system of its registers, intended for grouping and summarizing the information reflected in the accounts. A well-built system of accounting registers allows: to accumulate all the necessary information; group information in the necessary synthetic and analytical sections; ensure the convenience of using the accounting register; ensure rational reflection of transactions in accounting registers. This condition is especially important in conditions of manual information processing, which is typical for small businesses.

The correct choice of the form of accounting is one of the prerequisites for the effective organization of accounting for an economic entity. In small businesses, the following forms of accounting can be used: memorial-order form; unified magazine order form; journal-order form of bookkeeping for small businesses and business organizations; a simplified form of accounting using accounting registers, provided for by the Standard Recommendations for the Organization of Accounting for Small Businesses; a simple form as provided in the Model Recommendations; the book of accounting of income and expenses of organizations and individual entrepreneurs applying the simplified taxation system.

The accounting policy of an organization is a set of accounting methods - primary observation, cost measurement, the current grouping and the final generalization of the facts of economic activity. It is formed by the chief accountant (accountant) of the organization and approved by the head of the organization with the simultaneous approval of the following developed as part of the accounting policy or in the form of annexes to it: a working chart of accounts of accounting, containing synthetic and analytical accounts necessary for maintaining accounting in accordance with the requirements for timeliness and completeness of accounting and reporting; forms of primary accounting documents used to formalize the facts of economic activity, for which standard forms of primary accounting documents are not provided, as well as forms of documents for internal financial statements; the procedure for conducting an inventory of the assets and liabilities of the organization; methods for assessing assets and liabilities; rules of workflow and technology for processing accounting information; the order of control over business operations; other solutions required for the organization of accounting. Accounting policy: applies from January 1 of the year following the year of its approval by the relevant order, by the order of the head of the organization; is mandatory for all separate divisions of the organization; adopted by a newly created organization, approved no later than the end of the first tax period; adopted by a newly created organization is considered applicable from the date of the organization's creation.



The manager is obliged to create the necessary conditions for the correct conduct of accounting records, ensures the strict fulfilment by all structural sub-divisions and services, employees related to accounting, the requirements of the chief accountant or the accountant performing his functions on the issues of registration and presentation of documents for accounting and information. The chief accountant is appointed or dismissed by the head of the enterprise and reports directly to him. The head of the organization and other persons responsible for the organization and maintenance of accounting, in case of evasion from accounting in the manner prescribed by the legislation of the Republic of Uzbekistan and regulations of the bodies regulating accounting, distortion of financial statements and failure to comply with the terms of its submission and publication of are attracted to administrative or criminal liability in accordance with the legislation of the Republic of Uzbekistan. The essence of new approaches to the formulation of accounting is mainly in the fact that on the basis of the general accounting rules established by the state, organizations independently develop an accounting policy to solve the tasks set for accounting. It should be noted that the importance of accounting policies is underestimated by many organizations in which they formally treat the development of accounting policies, do not study the consequences of applying certain of its elements. Meanwhile, the accounting policy chosen by the organization has a significant impact on the value of indicators of production costs, profits, taxes on profits, value added and property, indicators of the financial condition of the organization. Consequently, the accounting policy of the organization is an important means of forming the value of the main indicators of the organization's activities, tax planning, pricing policy. Without familiarization with the accounting policy, it is impossible to carry out a comparative analysis of the performance indicators of an organization for different periods, and even more so a comparative analysis of various organizations.

The methods of accounting include methods of grouping and evaluating the facts of economic activity, paying off the value of assets, organizing workflow, inventory, methods of using accounting accounts, accounting register systems, information processing and other relevant methods and techniques. The bases for the formation and disclosure of the accounting policy of the organization are established by the Regulations on accounting "even policy of the organization". This Regulation applies: in terms of the formation of accounting policies - to all organizations, regardless of organizational and legal forms; in terms of disclosing accounting policies - to organizations that publish their financial statements in whole or in part in accordance with the legislation of the Republic of Uzbekistan, constituent documents, or on their own initiative.

A small business chooses the form of accounting itself based on the needs of its production and management, their complexity and the number of employees. At the same time, a small enterprise can adapt the applied accounting registers to the specifics of its work, subject to the basic principles of accounting. When accounting for production resources, production costs and calculated production costs, small enterprises are guided by industry guidelines developed by ministries and departments on the basis of standard guidelines in agreement with the Ministry of Finance of the Republic of Uzbekistan for enterprises of subordinate industries.



Maintaining a book of accounting of the facts of economic activity and a payroll is mandatory, the rest of the statements are kept as necessary. In this case, the book of accounting of the facts of economic activity is a register of not only synthetic, but also analytical accounting. In the book of accounting of the facts of economic activity, for each business transaction, its serial number, the number and date of the document, the content of the transaction, the amount, increase and decrease in the accounts of property, liabilities and processes are recorded. When the Book is opened, the balances for each account are recorded in it. The book can be kept in the form of a statement, opening it for each month, or in the form of a Book, designed to record transactions for the entire reporting year. In this case, the Book must be laced and numbered. On the last page of the Book, the number of pages contained in it is recorded, certified by the signatures of the head of the small business and the person responsible for accounting, as well as the seal of the small business.

In order to improve the organization of accounting in small enterprises, it is necessary to increase its efficiency and analyticity. To do this, it is necessary to streamline, unify and standardize the documentation process, taking into account the requirements of automated processing on a computer. It is necessary to eliminate the discrepancy between the documentation system and accounting automation tools, simplify the primary documents as much as possible, combine them with computer media, and choose the optimal frequency of their compilation. Reducing the time and labor costs for collecting, registering, accumulating, storing, processing and transferring information in the conditions of automation is achieved through the widespread use of the latest tools directly in the process of improving business operations. The created computer facilities and the developed special methods for registering primary information allow the collection of initial data, bypassing the stage of issuing a paper document.

The use of computers for the automation of accounting work is due to the need to introduce an automated form of accounting that meets the operational capabilities of modern computer technology and takes into account the new technology generated by this technology. Automation of accounting requires further development of its methodology, the use of more modern forms of accounting registers, the development of a technological process for the input and processing of economic data, a reduction in document circulation, and the creation of arrays of permanent information.

The use of computer technology makes it possible to create automated workplaces (AWP) for an accountant based on personal computers. Organization (AWP) of an accountant is an important reserve for further improvement of accounting work, significantly increases the possibility of using accounting information in the management of a small business. Currently, there is a huge selection of computer equipment and applications for them, such as "1 UZ", "BEM (EAA)", "1C Accounting", etc.

An important role in the new economic conditions is played by operational accounting and control over the fulfilment of planned targets for the implementation of profits. One of the most important areas for improving the accounting methodology and technology is the accounting of information by the method of deviations in business practice. The development of accounting methodology, improvement of its methodology and organization, and, ultimately, an increase in the role of accounting and control in



improving the economic mechanism requires the intensification of scientific research in this area and the widespread introduction of their results into the practice of small businesses.

Adaptation of accounting and reporting Uzbekistan to international standards imposes new requirements for the training of specialists in accounting. An important condition for improving accounting is teaching it to the entire population. One of the directions for improving accounting and adaptation to international standards is increasing the mechanization and automation of accounting, and this is the development of programs for registering and processing accounting data.

It is necessary to improve the accounting management system, implying the participation in this process of both state (Ministry of Finance of the Republic of Uzbekistan) and public organizations (association of accountants, auditors).

In recent years, a certain restructuring has taken place in the methodology and organization of accounting at enterprises, the essence of accounting and the functions it performs in organizations have changed. With the acquisition of economic independence, organizations were faced with the need to develop new types of products and individual technologies at their own expense, or with the need to purchase such technologies, that is, taking into account a new type of property - intangible assets. Organizations now have the opportunity, having free funds and property, to receive income from transactions in the financial market in the form of dividends (income) from financial investments.

Much attention began to be paid to the study of the experience of organizing accounting at enterprises in countries with developed market economies. The dramatic expansion of accounting tasks in a market economy, the introduction of commercial secrets for many accounting indicators, making the accounting statements public, as well as the need to adapt accounting and reporting to international standards have made it necessary to separate financial and management accounting from accounting as independent ones.

However, small businesses often do not pay due attention to the organization of accounting, especially such an important procedure of the accounting process as the correct and timely documentation of business transactions. But a rational organization of accounting at an enterprise is unthinkable without establishing a scheme for documenting an operation performed on the basis of studying accounting objects, economic and production processes.

The role of the accounting department as the organizer of accounting and control at the enterprise should be manifested in the creation of a well-thought-out schedule for the movement of documents, in its skillful and persistent implementation.

A prerequisite is the widespread use of automation programs for registration and processing of accounting data.

Little attention is paid to such an important process as managing the cost of products (works, services). Here, the main tasks of the accounting department should be not only to obtain and collect reliable information on actual costs, but also to systematize the data obtained in order to control the use of material, labor and other resources, to monitor the implementation of the task to reduce the cost, to identify reserves for it. decrease.



In addition, the imperfection of the current tax system leads to the fact that some organizations deliberately distort accounting data that affect the volume of sales, profits, and, consequently, taxes. In such organizations, the adaptation of accounting and reporting to international standards becomes especially problematic.

It is also necessary to take into account the fact that adaptation to international accounting standards depends not only on the solution of methodological, organizational and technical issues, but also on the degree of developed market relations and the activities of the organization.

Thus, the following general conclusion can be drawn. At the moment, in the Republic of Uzbekistan there is an acceptable legal basis for creating an effective accounting system for small businesses. However, small business leaders should pay more attention to the quality and optimization of accounting in order to increase the competitiveness and efficiency of enterprises.

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