



## IMPORTANCE OF ORGANIZATION OF ACCOUNTING IN SERVICE ENTERPRISES

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<https://doi.org/10.5281/zenodo.7363878>

**Abstract.** This article highlights the importance of accounting in service enterprises. Throughout the article, based on the scope of the topic, opinions and analyzes are presented, as well as explained on the basis of drawings. Conclusions and suggestions are given at the end of the article.

**Key words:** accounting, reforms, financial result, legal documents.

### INTRODUCTION

At the current stage of the reforms implemented in the Republic of Uzbekistan, there is an urgent task of achieving continuous economic growth in exchange for economic liberalization, modernization of the country, ensuring macro-microeconomic stability. This, in turn, requires the analysis of the financial results of the economic entities and accounting based on the legal documents established by the law. The department that forms economic resources is the accounting department. The organization of the accounting department in each economic entity allows to control and analyze the economic situation from all sides. Also, the organization of accounting in service enterprises correctly and in accordance with the established regulatory and legal documents is the main task of this economic entity.

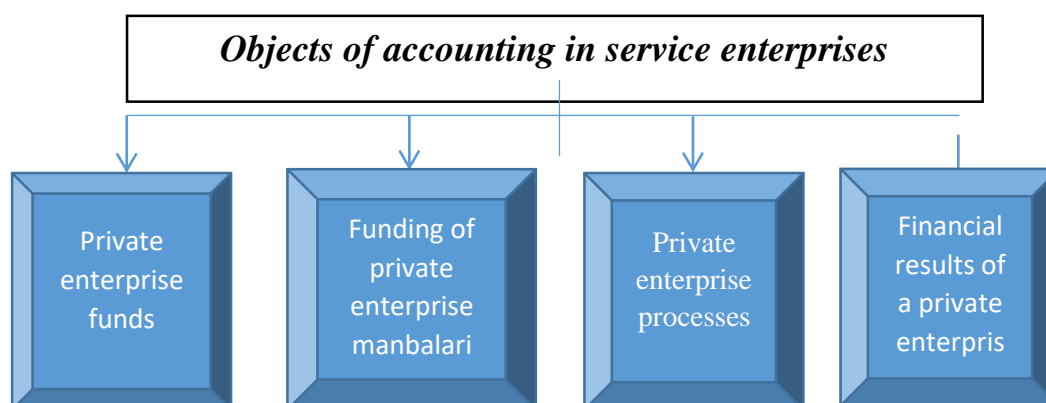
As the development of the country expands, there is a need for the emergence of new industries and industries in the country. In order to satisfy these needs, the emergence of new industries and the regulation of these industries by the state and relevant state agencies are required. Because there is no growth where there is no order. Implementation of these procedures is entrusted to state tax authorities, and tax authorities to economic entities.

### METHOD AND METHODOLOGY

In fact, Uzbekistan was considered a place connecting the East and the West. Since our country is considered the center of the Great Silk Road, many merchants and travelers stopped in our country. Our ancestors themselves were engaged in trade, science and many other fields. These areas are being developed today. This, in turn, requires the accounting of service enterprises in the advanced period.

Organization of accounting in service enterprises is important in the economy. In the conditions of modernization of the economy, the correct organization of accounting has a positive effect on the future activity of the service enterprise.

In our opinion, service enterprises are enterprises engaged in activities aimed at profiting from the sale of existing goods and services using their own funds, bank loans, loan capital.



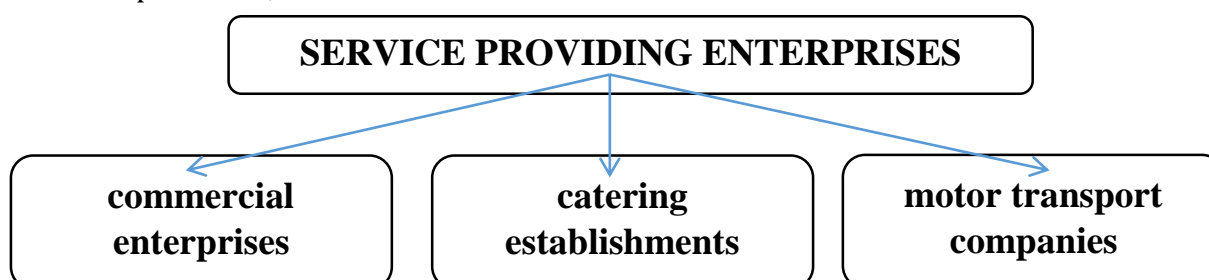
**Figure 1. Objects of accounting in service enterprises.**

Analysis of the current state of accounting in service enterprises allows us to distinguish the existing problems in its improvement into the following:

- problems related to the development of the conceptual foundations of accounting;
- identification of theoretical and practical problems in accounting;
- improvement of the legal basis of accounting;

Problems related to the development of the conceptual foundations of accounting in service enterprises include the organization of a reasonable accounting policy, the development of a new working account plan, the formation of the sales price of goods (work, services), financial, statistical, tax and other reporting forms based on the characteristics of the industry. related to issues such as creating a layout style.

As service providers, we:



**Figure 2. Types of service enterprises.**

Of course, each company's accounting is different. For example, we can divide trade enterprises into two groups, i.e. retail trade and wholesale trade. It is also done in cash. Accounting is different in each industry, that is, in the service industry. Everyone has their own method. Therefore, we cover the accounting of each service provider separately.

## RESEARCH RESULTS

In the implementation of government measures aimed at the regulation and development of service activities in our republic, accounting and taxation, which are important management tools, play a major role. The correct organization of the accounting account is necessary to follow the established rules of service activities, to prevent violations of the law, to transfer trade money to banks on time, to pay the obligations of service enterprises to the state in terms of taxes and payments. makes it possible to fulfill the obligation.

One of the driving forces of any society is trade. Because the goods created in society are delivered to consumers through trade. Trade is a tool that directly ensures the repetition, i.e. reproduction, continuity of the production that has occurred in society.

The goods produced in trade are exchanged for money, which means that the role of trade in the implementation of the state's monetary policy and the implementation of the plan of monetary receipts is incomparable.

The president and government of our republic pay great attention to the development of trade in our country. As a clear witness of this, it can be noted that during the years of independence, a wide path was opened to the liberalization of trade activities in our country, the transfer of trade enterprises from state ownership, the expansion of private trade branches and trade activities based on individual private entrepreneurship. However, private trade and commercial activity, which is new for our society, is caused by the violation of trade rules by entrepreneurs, failure to hand over the proceeds of trade to banking institutions, the transfer of large amounts of money from hand to hand, and as a result, the lack of funds in banks. caused a shortage, additional money emission and other similar negative situations. Therefore, in the last two years, the government of the republic has taken a number of measures and decisions to regulate and develop trade, protect consumer rights, import and export consumer goods into the territory of the republic, and improve money circulation. . It is worth noting that in the years of independence, the expropriation of trading enterprises from the state, liberalization of trade, increasing attention to the development of private trade, respectively, requires the development of regulatory documents that meet the requirements of the new era on the organization of accounting in trading enterprises. . Due to the lack of special regulatory documents approved by the Government of the Republic regarding the accounting of trade activities, the auditors in the tax audits and audits are having some difficulties and are causing a lot of debates.

### DISCUSSION

In the conditions of the market economy, trade and commercial enterprises are faced with several important tasks, such as delivering goods to consumers in specified quantities and on time, organizing the quality storage of goods in warehouses, quickly analyzing the needs of customers for goods, and providing them with modern service services. cried

An important indicator of economic efficiency in trade and commerce is turnover. It is defined in the "Encyclopedic Dictionary" as follows. "Commodity turnover. 1) the process of goods circulation. 2) An economic indicator that reflects the total cost of sales of means of production and consumer goods. It is divided into wholesale and retail trade. Wholesale turnover includes the volume of sales of goods sold by production and sales enterprises in retail trade organizations and given to enterprises for industrial processing. Retail turnover consists of the volume of sales of goods and services to the population by the retail network, catering establishments, as well as studios, repair shops, etc.

Today, it is appropriate to express the tasks set before accounting in commercial enterprises as follows:

1. Organization of transactions related to delivery, storage, and loading of goods in wholesale and retail enterprises;
2. Timely consideration of defects, shortages, and losses identified as a result of inventory of goods;
3. Proper formulation of the price policy for goods and constant monitoring of its effective implementation;



4. Keeping accounts of sales of goods on commission, consignment, credit contracts in trade enterprises;

5. Rational organization of tax accounting for imported goods;

6. Correctly determine the financial results of the sold goods;

7. Full reflection of economic transactions in wholesale and retail trade enterprises in appropriate accounting (financial) reporting forms.

Trade is divided into wholesale, small wholesale and retail trade according to the form of the trade and the calculations used in it.

Wholesale trade is an activity in the field of trade that involves the sale of large categories of goods to economic entities who plan to use them for the purpose of commercial business activity or for their own production and economic needs in the form of non-cash payments. make it happen. Wholesale trade can be both domestic and foreign trade activities.

In the field of small wholesale trade, the implementation of activities that provide for the sale of goods in the form of cashless and cashless mutual settlements with small categories. Carrying out activities in the field of retail trade that involve the sale of goods in bulk or in small amounts to the population for final consumption without the right to use them for commercial purposes.

According to the status of retail traders, trade activity is divided into trade carried out by individuals and legal entities.

Trade activity carried out by individuals means trade carried out by private entrepreneurs who are registered by the local authorities and have the right to conduct trade activities without the status of a legal entity.

Commercial activity carried out by legal entities means commercial activity carried out by enterprises registered as a legal entity by local authorities and having the right to conduct commercial activities.

Trade enterprises are divided into the following according to the types of trade activity and the industry code provided by the state statistical authorities.

- ☐ wholesale trade (71100);
- ☐ retail trade (71200);
- ☐ catering (71300);

Wholesale and retail trade enterprises, in turn, are given special internal trade network codes based on the form of ownership and the types of goods they sell.

According to the number of employees, trade enterprises can be divided into large enterprises, small enterprises and micro-enterprises.

In motor transport enterprises, like other enterprises, the main and non-main types of activities, the processes and operations that organize them, the assets that ensure the implementation of the activities, the sources of assets, as well as the achieved financial results, are the objects of accounting. These accounting objects have, on the one hand, specific characteristics in motor transport enterprises, and on the other hand, common aspects in all enterprises.

The fact that the main activity of motor transport enterprises is directly related to motor vehicles, from accounting, first of all, information about the current condition and movement of these vehicles, the work performed (services provided) with their help, the income and expenses incurred, the financial results achieved from the motor transport service requires the performance of functions such as collecting, recording, grouping,

summarizing. In addition, accountants should perform tasks such as continuous control and analysis of indicators representing the performance of motor vehicles quantitatively and qualitatively, timely delivery of control and analysis results to management and other users in order to make appropriate management decisions.

Its head is directly responsible for the correct organization of accounting in a motor transport enterprise. In addition, in order to ensure the organization and management of management accounting, the Charter on accounting, requirements for the professional skills of chief accountants and accountants, the distribution of functional obligations among accountants, labor contracts and other internal regulatory documents must be confirmed with the z command. The existence of these internal regulatory documents and their compliance are important factors for the proper organization and management of accounting in motor transport organizations. In the accounting policy of motor transport enterprises, it is necessary to clearly define the methods of recognition and accounting of indicators representing the income from the work performed (services rendered) with the help of the motor vehicle, expenses related to them, and the final financial results. In the accounting policy, it is advisable to clearly define the procedure for recognizing and accounting the income received from the work performed on the basis of cash (service rendered) by the cash method, and the income received from the work performed on a non-cash basis by the calculation method. In addition, the procedure for recognizing expenses made by drivers from the cash collected from passengers (for example, fuel, spare parts, money spent on repairs) as income and reflecting them in the relevant accounts. should be clearly expressed in the policy.

The work done and the services rendered in the transport enterprises should be regularly kept in accounting. The works (rendered services) performed at motor transport enterprises are understood as the works (rendered services) related to the transportation of goods and passengers to residents and legal entities by means of motor vehicles. The monetary value of the volume of work performed (services provided) with the help of motor vehicles is reflected in the gross domestic product of the country.

Quantitative and qualitative indicators representing the volume of work performed by motor vehicles (services provided) are reflected in the business plan of the motor vehicle enterprise for certain periods. Accounting is an important source of information in the control and analysis of the fulfillment of the milestones indicated in the business plan according to these indicators.

In the accounting policy of motor transport enterprises, as well as other types of enterprises, the criteria for recognition of selected accounting objects, the system of documents that are the basis for keeping their accounts, working accounts, circulation of initial documents, organization of archive work, inventory of goods and materials transfer schedule, other accounting procedures should be reflected.

In determining the organizational form of accounting in motor transport enterprises, their size, status, number of documents and other aspects are important. For example, the large amount of accounting work performed in large automobile companies requires the organization of special accounting, as well as separate departments within it (for example, the department of accounting for the work of vehicles, the department of accounting for material assets, labor and its remuneration lash settlement department, financial settlement department, etc.) requires opening. In motor transport enterprises with the





status of micro-enterprises and small enterprises, a special accounting department may not be established, these works may be managed by an individual accountant hired on the basis of a contract or by special accounting firms.

### CONCLUSION

Work performed with the help of motor vehicles (services provided) requires continuous monitoring and documentation of the activities of various service and auxiliary enterprises in motor transport enterprises. These features require the formation of a unique system of initial documents in motor transport enterprises, the establishment of a cycle graph from their creation to submission to the archive, as well as the requirement to maintain appropriate account registers based on initial documents

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