

# YASHIL

**IQTISODIYOT  
va  
TARAQQIYOT**

*Ijtimoiy, iqtisodiy, texnologik,  
ilmiy, ommabop jurnal*



**"AGRAR IQTISODIYOTNI BARQAROR  
RIVOJLANTIRISHDA BUXGALTERIYA HISOBI,  
IQTISODIY TAHLIL VA AUDITNING ROLI HAMDA  
ISTIQBOLDAGI VAZIFALAR" MAVZUSIDAGI  
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# ASPECTS OF ACCOUNTING CONFIGURATION AND ORGANIZATION IN MODERN ECONOMIC SETTINGS

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**Annotatsiya:** The role of accounting organizations is expanding and changing dramatically in the context of the development of the digital economy. At the same time that new areas of accounting organization are developing and improving, individual components of accounting control are becoming less significant, which helps to reinforce the internal control system's capabilities.

**Kalit so'zlar:** accounting organization, accounting policy of the organization, information support, innovative programs, methodological aspects, standards of an economic entity, electronic documents.

**Abstract:** The role of accounting organizations is expanding and changing dramatically in the context of the development of the digital economy. At the same time that new areas of accounting organization are developing and improving, individual components of accounting control are becoming less significant, which helps to reinforce the internal control system's capabilities.

**Key words:** accounting organization, accounting policy of the organization, information support, innovative programs, methodological aspects, standards of an economic entity, electronic documents.

**Аннотация:** В условиях становления цифровой экономики заметно меняется и усиливается значимость организации бухгалтерского учета. Некоторые элементы бухгалтерского контроля теряют актуальность, при этом совершенствуются и появляются новые направления организации бухгалтерского учета, что содействует усилению функций системы внутреннего контроля.

**Ключевые слова:** организация бухгалтерского учёта, учётная политика организации, информационное обеспечение, инновационным программы, методический аспекты, стандарты экономического субъекта, электронные документы.

The establishment of market infrastructure and the development of the economy of Uzbekistan necessitate proper organization of accounting.

Accounting is intended to create systematized information that is verified by documentation and, as a result, deemed objective and trustworthy, in accordance with Republic of Uzbekistan legislation. The decoding of individual indicators that are crucial for evaluating an organization's financial status, or a more thorough presentation of information, and the presentation of nonfinancial information in integrated reporting are characteristics of large companies' accounting financial statements in the modern era [1].

Conversely, there is a trend for small and medium-sized enterprises to combine the revealed reporting indicators and reduce the number of reporting forms. Therefore, in any event, reporting – including accounting – serves to meet the information needs of different user groups, and the dissemination of reporting data reaffirms



the significance of proper accounting organization and setup for both individual economic entities and for groups of related organizations. The Law on Accounting establishes the necessity of accounting for economic entities [2].

At the same time, it is crucial to identify the range of issues related to accounting organization, including its control function, which is the necessity of implementing effective control over the completeness and reliability of current and reported indicators on the completed facts of the enterprise's economic life. This is necessary for the management of enterprises to ensure the functioning of an appropriate accounting system, which is necessary to obtain objective and reliable information on the results of this activity.

Economic and accounting operations are conducted using a variety of main documents, including organizational, legal, administrative, and regulatory documents. Accounting serves a vital purpose – it provides essential information to various stakeholders. This confirms the importance of proper accounting practices, both for individual organizations and interconnected groups. The legal requirement for accounting ensures enterprises maintain an effective system to obtain reliable data on their operations. Accounting activities rely on various documentation, from regulatory to administrative.

The initial processing of primary accounting documents assembled on paper and/or electronic media (the latter requiring an electronic digital signature) is the first step in accounting procedures.

The content of accounting work consists of checking, processing and transferring documents to the archive, summarizing them in accounting registers and reporting forms and providing information to users.

Accounting document verification comes in various forms – formal, arithmetic, and substantive. The formal aspect checks the document's completeness and accuracy, while the arithmetic aspect is relevant only for manually prepared records.

The substantive aspect ensures the legality of the underlying economic transaction. The processing of primary accounting documents involves several steps. First, the price and amount are set (taxing). Then, the invoices are matched and cross-referenced (contirovka). Finally, the information is organized into analytical and synthetic accounting registers.

Accounting professionals must then perform calculations and summarize the data into internal (management) and external (financial) reports. However, this process is not straightforward. Effective accounting requires establishing internal policies, job descriptions, and other documents to regulate the accounting function, internal controls, and reporting. The accounting statement assumes:

- development of internal organizational and regulatory documents related to the accounting service (Regulations on Accounting, job descriptions of employees and other documents regulating the organization and implementation of accounting, internal control and preparation of accounting statements of an economic entity, etc.);

- information support for employees with electronic reference systems, such as ESS "Practical Accounting", "Legislation of the Republic of Uzbekistan", "NORMA.uz", "LEX.UZ" and others;

- a list of primary accounting documents approved by the head of an economic entity on the recommendation of the official responsible for accounting, with an indication of their deadlines. Storage;

- the procedure for compiling consolidated accounting documents in order to control and streamline the processing of data on the facts of economic life;

- drawing up a workflow schedule;

- regulations that establish the requirements of the chief accountant (accountant) for the execution of business operations and the submission of necessary documents and information to the accounting department; procedures for the interaction of the accounting service with other structural units, including branches, representative offices of the organization (Regulations on branches);

- the organization of an internal control system to reduce the number of financial errors, penalties and other types of distortions;

- the procedure for periodic inventory of property and financial obligations; definition of accounting information processing technology, which includes a description of technical means, software products, forms and accounting registers.

To date, it is impossible to imagine accounting in an automated data processing system.

Common innovative programs in the field of accounting and reporting include the following: 1C: Accounting; SAP, "1UZ Accounting. Basic", and others [3]. At the same time, for medium-sized and small enterprises, it is advisable to use Excel spreadsheets to form accounting registers, since it is the head of the organization who approves the forms of accounting registers on paper or electronic media on the recommendation of the official responsible for accounting. In general, the system of accounting registers used by a particular organization allows you to consistently record the facts of business life and increases the reliability of accounting information in the implementation of operational control.

In the professional standard "Accountant", the main purpose of the designated professional activity is



related to "the formation of documented, systematized information about accounting objects in accordance with the legislation of the Republic of Uzbekistan and the preparation of accounting (financial) statements based on it, disclosing information about the financial position of an economic entity at the reporting date, the financial result of its activities and cash flows for the reporting period," necessary for users of this reporting to make economic decisions" [4]. One of the main documents that establish the rules for the organization and management of accounting, as well as the preparation of financial statements of enterprises, is the accounting policy, which, as a rule, includes organizational, technical and methodological aspects.

According to International Financial Reporting Standards (IFRS), accounting policy is the area of implementation of the professional judgment of the accountant and the management of the company as a whole, aimed at providing users of accounting statements with the most reliable data on the financial position of the company [5]. Naturally, a carefully thought-out accounting policy is designed to ensure the formation of objective and reliable indicators of financial and economic activity presented in the accounting statements of the organization. The organizational and technical section of the accounting policy contains:

methods and techniques of primary monitoring and registration of information, rules (schemes) and schedule of document flow;

forms of primary accounting documents, accounting registers, as well as forms of documents for internal accounting reporting;

the procedure for conducting an inventory of the organization's assets and liabilities;

description of accounting information processing technology;

the organization's working chart of accounts, including synthetic accounts, subaccounts and analytical accounts necessary to reflect business activities and standard correspondence of accounts;

the organization's reporting plan, including internal and external, accounting, financial and managerial, statistical, tax, specialized, segmented, consolidated, integrated, and other types;

elements of the internal control system;

organization of the accounting apparatus, including its centralization and decentralization, as well as the introduction of common service centers;

other methods and elements necessary for the organization of accounting that significantly affect the assessment and decision-making by interested users of accounting statements [6; 7].

Depending on the amount of accounting work, the accounting policy sets out who will keep accounting records in this organization. According to the legislation of the Republic of Uzbekistan, the head of an economic entity is obliged to entrust accounting to the chief accountant or other official of this entity or to conclude an agreement on the provision of accounting services with a third-party organization (specialist), unless otherwise provided by the Law on Accounting. For example, the head of a credit institution is required to entrust accounting to the chief accountant, and in organizations that use simplified accounting and reporting methods, the head may take over accounting.

Thus, the organization of accounting largely depends on the type of activity, the volume of accounting information, the level of technical equipment of the accounting process and other factors. Most often, accounting is a hierarchical structure based on vertical relationships, in which, as in any similar structure, the upper levels (the chief accountant and his deputies) make decisions that are mandatory for the lower levels. The larger the enterprise, the more extensive the accounting department has [7; 8; 9]. Accounting policy documents, internal standards of an economic entity, and other documents related to the organization and maintenance of accounting (including tools for reproducing electronic documents, as well as verifying the authenticity of an electronic signature), in accordance with accounting legislation, are stored for at least five years after the year when they were used to compile accounting statements. Based on the above, we believe that the organization of accounting is a system of elements of the accounting process, carried out with the aim of generating and obtaining reliable and timely information about the financial situation, financial results and cash flows, monitoring the rational use of property, repayment of obligations and other facts of economic life.

Consequently, proper organization and accounting, as well as the use of reference information systems and information technologies in accounting work, including modern accounting programs in the digital economy, contribute to effective control over business processes and operations, since owners and managers of an economic entity will be able to obtain the necessary information about the financial situation of the organization, the effectiveness of business operations in real-time mode.

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## IQTISODIYOT & TARAQQIYOT

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