

**IMPROVING ACCOUNTING AND AUDIT ANALYSIS OF
CHANGES IN NET ASSETS OF ENTERPRISES**

Urazov Komil Baksromovich

Samarkand Institute of Economics and Service

"Accounting and auditing in other fields"

Professor of the department, doctor of economics.

Aliyeva Lobar Djafarqulovna

2st year master's degree at the Fiscal Institute

under the Tax Committee

Accounting has been taught as a special subject for six centuries. Many books have been written about its place in society, methodology, organization. The importance of accounting is mentioned in the Qur'an, in the writings of our famous great-grandfather Amir Temur, and even in the works of our writers and poets. Auditing is a relatively new field of science for our country, but it has a history of more than one and a half centuries in the field of expertise of world countries. Development of this new field of science in our republic, training of auditors necessary for the development of our economy is one of the urgent problems of today. President I. Karimov paid special attention to this activity "In protecting the interests of entrepreneurs, it is necessary to increase the position of the auditor's activity"¹. The achievement of independence of our republic, its transition to an economy based on market relations, and the complete reform of the economy, of course, did not bypass the areas of accounting and auditing. Over the past 12 years, fundamental changes have taken place in these management tools. It was during these years that laws regulating accounting and auditing activities were adopted, and about 50 national standards and other regulatory documents were created that meet international requirements. These Laws and other normative documents, as well as other adopted measures, can be cited as the following chronicle. The development of any society requires its management. Management, in turn, depends on the availability of information about the processes that have occurred and are occurring in various branches and sectors of society, the funds of economic entities, the sources of their organization, the results achieved and other aspects. will be liq. The economic account is a tool that incorporates such information. As you can see, the words "economy" and "account" are at the heart of economic accounting. "Economy" refers to entities that are directed to certain goals and have their own base and infrastructure. Subjects considered as an economy are the whole country itself and its various structural divisions, for example, sectors, industries, regions, territories, ministries, associations, enterprises. The economy in the circle of the country is called the national economy, and the economy in its lowest link is called the enterprise economy. The economies between the upper and lower levels of the economy include industries, sectors, associations, regions, districts and cities. "Account" is a system for collecting, recording, grouping and transmitting information about the events and processes that have occurred and are occurring in the economy, as well as their results. So, the main product of the account is information, the main goal of accounting is to collect, record, group and deliver this information to users

accurately, completely and on time. Thus, "economic accounting", consisting of two words, collects and records the events and processes that have occurred and are occurring in various parts of the national economy, and their results, which are quantitatively and qualitatively characterized. , is a grouping and transmission system. The economic account can be divided into different types depending on one or another feature (see diagram 1). According to the financing of farms, the account kept in them can be divided into two: enterprise account, budget account. An enterprise is a self-sufficient, independent business. They include plants and factories, firms, companies, collective farms, construction organizations, banks and others. The account maintained in these farms is called the enterprise account. Budget account means an account maintained in state-funded institutions. Such institutions include educational, healthcare, cultural and other social institutions. The economic accounting of the sectors of the national economy consists of the accounting of these sectors, for example, the accounting of the industrial sector, the accounting of the agricultural sector, the accounting of the trade sector, the accounting of the educational sector, etc. According to the users of information, economic accounting is divided into internal and external accounting. Internal account means an account maintained only by the company itself. Internal accounting is named differently in the literature, for example, operational and technical accounting, management accounting, production accounting. Operative-technical account means a quick account maintained by economic departments for one or another purpose. Examples of operational and technical accounting are the personnel department's operational account of the employees' arrival and departure on time, the shift manager's or foreman's account of the working condition of the machine tools, and others. Management accounting is a detailed (analytical) accounting system for the purpose of making management decisions based on the requirements of business management. Such an account can be maintained by all departments of the economy. Production accounting is an accounting system that reflects the economic production processes and their results in one way or another. Usually, production accounting is based on methods of calculating product costs, for example, standard, plan, actual cost methods. An external account means an accounting system that provides information about economic activity to external information users. The following can be included in the external account: Financial account Statistical account Financial account means the account system that provides information about the financial activity of the economy mainly for external users. Financial accounting is presented to external users mainly in the form of reports. Financial account information is also widely used by internal users. The composition of external and internal users of financial account information is presented in Figure 2. Statistical accounting means an accounting system that quantitatively reflects and qualitatively interprets events and processes that have occurred and are occurring in society. Statistical reports are the main product of statistical accounting. The statistical account summarizes the data within the district, region and the entire country. Statistical accounting is the basis for strategic management by the state. Regulated account means an accounting system whose form and content, maintenance technique and procedure are regulated by certain regulatory documents. Regulatory documents are laws, decrees, national standards, regulations, guidelines. Regulated accounting

includes financial accounting and statistical accounting in the Republic of Uzbekistan. These account types are the same for everyone in terms of form and content. Non-regulated account means an accounting system whose form and content, procedure and technique of management are not determined by the state. These types of accounts can include operational and technical accounts, management accounts, and production accounts. The registers used in these types of accounts, their forms, and the procedure for keeping them are determined by each farm according to its wishes. Business accounting is divided into accounting, personnel department accounting, production department accounting, supply department accounting, sales department accounting, etc., depending on the departments that manage it. The role of economic accounting in management is mainly reflected in the information and control functions it performs. The function of providing information is to provide internal and external users with information about economic activity, its funds, sources of funds, and results of activities. The information provided to users must meet the following requirements: Reality - the information provided is based on clear primary documents; Timeliness - delivering information to users at the right time; Detail - providing information to users in a content that satisfies their requirements; Neutrality - providing information to users without harming each other's rights; The information provided by the economic account is a tool for strategic and tactical management of all branches of the national economy, the main source of economic analysis and audit, and a control tool. Control is to check the legality, truthfulness and proper formalization of events and processes that have occurred, are occurring, and are occurring. The control carried out by the economic accounting can be divided into three main types: Initial control Current control Subsequent control Initial control is the legality of events and operations that have occurred and will occur in the farm, the correctness of the initial documents prepared for them rely to check when signing them. Current control - checking the processes and operations that have occurred while receiving the reports drawn up on them. The next control is to check the processes and operations that took place in the farm, the state of funds, by conducting an inventory, conducting an inspection, and drawing up comparative documents. This type of account called "accounting" has a long history. As an activity, it came into being with the emergence of economic entities, for example, artel, manufactures. Along with the development of production, accounting has also developed, its form and content, management techniques and methods have been improved. Among the employees of management bodies, there are professionals who are engaged in accounting work. In this regard, accounting has become a special profession. The improvement of the management of the society required the development of accounting and the training of the holders of this profession, improving their qualifications. These requirements formed the basis for the formation of accounting as a special discipline, the emergence of accountant training schools (including Italian, English, American, German, French, Amsterdam, Venetian, Russian, Tuscan, Lombard, etc.), and their gradual development. . In various countries of the world, including the Republic of Uzbekistan, one of the important signs of state regulation of accounting is its management based on established principles. The principles of accounting means a set of rules and procedures that must be followed in its management. The principles of accounting in our country are defined by Article 6

of the Law of the Republic of Uzbekistan "On Accounting", as well as points 16-49 of IAS No. 1 "Accounting Policy and Financial Reporting". The main ones of these principles are the following. The principle of continuity. This principle regards the enterprise as a subject that is always in motion, that is, a subject that continues and develops its activity in the future. Continuous accounting indicates that the company has a future. In addition, accounting is a tool that serves the future development of the enterprise. Calculation principle. This principle means to recognize the income and expenses of the enterprise according to the time of their occurrence and to reflect them in accounting and reporting from that time. In accordance with the Tax Code, starting from January 1, 1998, the date of shipment (execution) of the product (work, service) was accepted as the moment of sale for all enterprises, regardless of the form of their ownership, regardless of when they receive payment for them.

Literature:

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