IMPROVING THE ACCOUNTING AND ANALYTICAL SUPPORT OF INTERNAL FINANCIAL CONTROL OVER THE ACTIVITIES OF THE ENTERPRISE

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Annotation: The article discusses the issues of improving the accounting and analysis of financial results in tourism enterprises, and as a result of exploratory and deductive research conducted to further simplify the procedure for calculating the financial results of tourism companies, draws conclusions.

Keywords: International standards, costs, balance sheet, improvement, financial result, tourism enterprises.

Introduction.

From the first days of independence of our country, great attention has been paid to tourism. As a result, the industry is becoming one of the leading sectors of the economy today. On December 2, 2016, the Decree of the President of the Republic of Uzbekistan "On measures to ensure the accelerated development of tourism in the Republic of Uzbekistan" was issued. The purpose of this decree is to create favorable economic and organizational conditions for the rapid development of tourism as a strategic sector of the economy, more complete and effective use of the huge tourism potential of the regions, radically improve the management of the tourism industry, create national tourism products and promote them in world markets. It is defined as the formation of a positive image of Uzbekistan. After some time, changes and additions were made to it.

The importance of the tourism sector is explained by the fact that this issue is considered as another direction in the Decree of the President of the Republic of Uzbekistan dated February 7, 2017 "On the Action Strategy for further development of the Republic of Uzbekistan". The third section of the document, entitled "Priorities for Economic Development and Liberalization", provides a number of areas for "deepening structural change, increasing its competitiveness through modernization and diversification of key sectors of the national economy." One of its directions is directly dedicated to "the rapid development of the tourism industry, increasing its role and share in the economy, diversifying and improving the quality of tourist services, expanding tourism infrastructure."

The above-mentioned documents set out the goals and priorities of state policy in the field of tourism in the medium term. These priorities include:

The first priority is to make the tourism industry a leading force in the comprehensive development of all regions and interconnected industries in a comprehensive manner. Indeed, the role and place of this industry in the balanced development of the regions is incomparable.

The second priority in the development of the industry is achieved through the creation of favorable conditions for the development of the tourism industry. This requires further improvement of the legislation and regulatory framework in the field of tourism, the elimination of all barriers and ideas in the development of tourism, visa and registration procedures, simplification of passport and customs control.

The third priority includes everything from meeting tourists to eating at hotels, traveling around the country, visiting tourist facilities, escorting them to their home countries, in short, for leisure travel. The implementation of comprehensive measures to ensure the safety of life and health of tourists and excursionists in this system is also a priority today.

The fourth priority is the rapid development of other potential types of tourism, in particular, important visits, ecological, educational, ethnographic, gastronomic, sports, health, rural, industrial, business tourism and others, as well as children and adolescents. and to strengthen the social significance of tourism through the development of youth tourism, family tourism, social tourism for the elderly.

The fifth priority in the development of tourism is to become an active participant in regional and global markets for tourism services, expand cooperation with foreign tourism organizations, expand Uzbekistan's participation in universal international conventions and agreements governing tourism, introduce international and interstate standards and norms in tourism. requires the implementation of measures such as

The sixth priority is to build modern hotels in other regions of the country that meet the requirements of world standards and embody national values, as well as other means of accommodation. The rapid development of public catering facilities, transport and logistics structures, information centers, cultural and sports facilities in these areas is also a requirement of the times.

It was also noted that the seventh priority should be the development of international tourism, taking into account the development trends and the use of modern marketing tools.

In the eighth direction of development of the industry, a lot of people in the industry are working on an entrepreneurial basis. Their base data does not fit into the field. All his work is based on the improvement of practical experience. Due to this, it is expedient to train guides (tour guides) for the industry, to provide regular retraining and advanced training of employees whose skills and knowledge do not match the activities of tourism entities.

With major changes in the development of the industry, the system of indicators that represent the financial results, profitability and performance of tourism enterprises should be constantly studied. These studies are taken from the financial results report. This will require the development of this reporting form and the improvement of its information provision.

Today, the statement of financial performance contains information on net sales revenue and does not specify the order in which net income is derived. This does not provide external users with revenue and net revenue from this report data.

Literature review.

Economists and experts in the field of accounting have expressed their views, opinions and different approaches to the concept of financial results. In particular, Bobojonov (2000) commented: "To summarize the financial result, it is a type of accounting that is carried out in accordance with all the laws and regulations developed and described by governmental and non-governmental bodies."

Hence, there is a commonality between financial accounting and management accounting, as they both use enterprise accounting system information.

Ibragimov (2010) considers financial accounting as an integral part of accounting in general and states: is an information system that performs transmission. At the same time, the financial result will serve the company's management, existing and future investors and creditors, buyers and suppliers, the government and its agencies, as well as the public.

According to Khasanov (2014), “The accepted principles of financial performance can also be applied in management accounting, as managers of enterprises cannot act on the basis of assumptions and opinions that have not been tested in their activities. In addition, information from both subsystems is used to make the necessary management decisions.”

Kurbanov (2006) considers the financial result as an integral part of the economic account, which serves only the interests of external users, defines that accounting consists of: financial, management and tax accounting.

Kholbekov (2011) divides the accounting system in the country into three areas: statistical accounting, operational accounting and accounting. Accounting, in turn, is divided into two parts: financial accounting and management accounting. Financial accounts are provided not only for internal but also for external users.

According to Gulyamov (2012); “In the transition to market relations, accountants can specialize in many areas. Accountants who deal with financial results prepare the necessary information for external users, that is, the preparation of the external report of the enterprise is the end product of their work.

Kholboev (2016) describes the financial result as follows: "The financial result is a type of official account, the maintenance of which is mandatory for all business entities, regardless of the form of ownership and business conduct."

Research methodology.

Scientific methods of studying the processes of economic reality - experimental research, generalization, grouping, logical and comparative methods of analysis, abstract-logical thinking, comparative analysis, statistical analysis, prospective forecasting and other methods were used in the research work.

Analysis and discussion of results.

The process of forming financial results has its own characteristics in enterprises in different sectors of the economy. Nevertheless, the only traditional method is used to determine the financial results of enterprises in all sectors of the economy.

It is known that according to the Decree of the President of the Republic of Uzbekistan PF-5468, from January 1, 2019, legal entities exceeding the threshold amount of 1 billion soums by the end of last year or this year will be subject to value added tax.

Conclusion and suggestion

The explanation given in the report on these proposed financial results serves to determine the overall financial result in tourism enterprises. Because in international standards, the form of reporting on financial results is used in practice under the name of the report on gross income. However, in the information to be disclosed in this interpretation in the Republic (National Accounting Standard of the Republic of Uzbekistan No. 3 IFRS “Statement of Financial Performance” approved by ORMV Order No. 43 of August 25, 1998 registered)) There is no concept of “gross financial results”. To this end, an appendix form was proposed to the above report.

Today, the priorities of tourism development are not limited to the above. The list of these could go on and on. But we found it expedient to focus only on aspects that are fundamental to the industry. Because these views are the methodological basis for the continuation of these directions.

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