

RELEVANCE OF ACCOUNTING

Yusupkhodjaeva G.B. TSTU

PhD assistant professor

Bondareva L.O. TSTU

2-year master

Annotation: Accounting in accordance with the law on accounting can be carried out: by a chief accountant employed by an enterprise under an employment contract, by a general director in the absence of an accountant, an accountant who is not the main one, or by a third-party organization (accounting support). Not a single business entity can do without an accountant: both small firms and large factories are required to maintain accounting records. The purpose of accounting is to provide users with complete, reliable, timely financial and other accounting information.

Key words: accounting, coronavirus, telecommuting, modern accounting, accounting.

Modern accounting is not one of the exact sciences, in which all facts and events can be given an unambiguous assessment. This is explained, first of all, by the presence of many economic interests, which leads to the justification of various methodological and methodological approaches in the construction of accounting - the possibility of choosing an accounting policy.

Modern accounting occupies one of the main places in the enterprise management system. In these conditions, the role of specialists in the accounting service is growing and the requirements for their training are increasing. An accounting specialist must promote efficient economic management, be able to quickly and accurately navigate various economic situations and predict their development trends.

Over the past two years, there have been strong changes in accounting, which led to a positive result ... As you know, in 2019 there was an outbreak of coronavirus disease in the world and because of its growth, a lockdown was announced. Corona viral 2020 shocked the accounting community not only with the number of legislative changes, but also with the breakdown of the usual work schedule:

- there was a possibility of remote work. People have learned to work effectively from home.
- cloud service has developed actively. Companies have switched to electronic document management. Previously, they submitted an electronic report, but now they began to work with an electronic “primary” and other document.
- many organizations decided to switch to the simplified tax system (simplified taxation system) - this is one of the ways to cut costs and keep the business.

The changes continue in 2021 and affect the professional activities of accountants.

More recently, accountants recorded an already accomplished fact:

- a month has passed - the salaries were calculated, the suppliers bought the materials - they capitalized them in the past tense. That is, at first there was an action, and then, with a slight lag, an entry appeared in the registers of accounting and tax accounting. What is happening now? Accounting continues to evolve:
 - the accountant begins to reflect not only what has already happened in commercial and economic activities, but also future events.
 - a modern accountant begins to work as an analyst for the future. What for? To prevent negative results. No one will give consent to the deal, no one will sign the primary document at the stage of establishing a contractual relationship, if this entails a loss.
- preventing negative results is the future direction of accounting: we do not know what the result will be, what is happening now, but we plan at least until the end of the reporting period.

Business continues to shrink, incomes decline, and workload decreases. Chief accountants will be in demand because the shrinking of some companies will increase the income of others - this is the balance sheet. There will be an increasing demand for professionals who can quickly track and master innovations.

Quite recently, in the spring of this year, Venkon presented a new product "1C: Accounting for Uzbekistan". With the help of her businesses and organizations can keep a record of automated, not duplicating, and not opening the websites of government agencies and other systems. The system has three key features that take user comfort to a new level. Everything that previously had to be formalized in 1C, and then duplicated in other systems, can now be signed with an electronic digital signature and sent from 1C: Accounting for Uzbekistan. At the same time, there was no need to open other systems and websites of government agencies.

Programs are developing, now you can do a lot from home, but what about the professional activity of an accountant? Any profession is unthinkable without training and advanced training. Legislative standards are constantly updated, in 2020 alone, there were more than 70 changes in the rules for organizing accounting and tax accounting. All edits must be applied immediately in the work. It is quite difficult to work and at the same time try to figure out legislative innovations on your own. Moreover, the edits are published without comments and practical examples. All accounting depends on the correct interpretation.

Of course, accounting is a complex business that takes a lot of time and effort, and even the fact that many different programs have been invented, made it possible to work from home, still does not replace full-fledged work.

A specialist who works on a remote basis more carefully controls his actions, as he understands that his own profit depends only on his professionalism. Therefore, he always monitors new requirements and laws, knows the nuances better due to his extensive experience of cooperation with different structures.

But it is worth considering the disadvantages of such work, namely the likelihood of data loss in the event of a breakdown of a personal computer or damage to information due to viruses and malware. Unfortunately, it is impossible for an entrepreneur to track the status of a freelancer's equipment.

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