

<https://doi.org/10.5281/zenodo.7831855>

**Kholmurodov is the son of Shakhzod Aktam**  
*Samaqand State University (Kattakurgan branch)*  
*2nd years old student of Accounting and Auditing education*  
**Supervisor: Sattarova Feruza**  
*e mail address: xolmurodovshahzod612@gmail.com*

**Annotatsiya:** *Ushbu maqolada buxgalteriya hisobining obykti va metodlari, buxgalteriyaning maqsadi haqida gap ketadi.*

**Abstract:** *This article talks about the object and methods of accounting, the purpose of accounting.*

**Kalit soʻzlar:** Buxgalteriya, buxgalteriya obyektlari, realizatsiya, rezervlar

**Key words:** Accounting, accounting objects, realization,

Reserves

Accounting is kept in all enterprises, regardless of the form of ownership and branch. He continuously monitors the structure, location, sources of economic funds in the enterprise, as well as the progress of changes under the influence of economic processes and transactions.

Accounting accounts reflect changes in the amount, structure, location, and allocation of funds at the enterprise's disposal, the economic process, and the size, structure, location, and assignment of economic funds, and the financial results of the economic activities of enterprises are determined.

The process of economic activity, funds of enterprises are reflected by means of accounting, and information is obtained about the sources of their establishment.

The process of economic activity, funds of enterprises are reflected by means of accounting, and information is obtained about the sources of their establishment.

So, the subject of accounting is economic funds reflected in the monetary expression of the enterprise, the sources of these funds, their economic activities and financial results.

In our country, accounting is carried out in enterprises of industrial, agricultural, construction and other sectors, commercial banks, insurance companies, enterprises of non-production sector and in general in all enterprises, organizations and institutions. Currently, as a result of collecting accounting reports for some sectors of the economy and the entire economy and grouping these data into the necessary indicators, the economic funds of all enterprises, their structure, location and assignment, accounting of economic activities will have information.

The task of enterprises operating in different forms of ownership is to produce products (provide services, perform work) in the course of their activities. To fulfill this task, it must first go through the process of supply, production, and then come to the process of its sale (realization). These three stages always replace each other and thus create a continuous circulation of funds (funds) in the enterprise.

The main stage (phase) in the circulation of funds is the stage of production, where the process of creating material wealth takes place. The products produced here are made into new products that differ not only in appearance and characteristics, but also in terms of value. A new product consists of new values consisting of the necessary (wages) and additional product value (net income) created by the labor of the spent means of production.

Reflecting the production process in accounting, firstly, the expenses incurred for it (amortization of labor items and labor tools), labor force (necessary labor in the form of wages), and secondly, the manufactured products are recorded in finished goods. Production costs are taken into account in monetary terms. It is necessary to express the production costs in a single unit of measure, to obtain a summary indicator of the production cost of the finished product. Together with the monetary form, the material costs are also shown in the accounting records in the appropriate order in kind and labor meters. These gauges are the basis for monetary valuation and are used to manage costs. Accounting reflects the consumption of labor tools and labor, but also includes production consumption, which represents another side of the production process.

In many enterprises, the means of production do not immediately turn into finished products. Because the effect of labor on them, as a newly created product of labor, requires a certain time. During this time, they remain in the form of unfinished production.

The process of distribution of national income created in the process of production is created. During the distribution, the monetary expression of the necessary product (employees' wages), the sum of the centralized net income of the enterprise and the state (value-added tax, excise tax, profit deductions, etc.) is calculated. In this case, the profit of the enterprise is determined and recorded in the accounting later, that is, only after the realization is completed. The funds of the enterprise occur at other stages, that is, during the transaction process. These are the stages of enterprise supply and sale of finished goods.

Within the scope of supply, the enterprise buys the material assets it needs at the expense of funds. At the realization stage, the product created in the production process is sold to consumers (buyers). At the end of this stage, the company's reserves (funds) will again be in the form of money.

When reflecting the enterprise's supply and sales processes, accounting must record the following: costs related to processes, that is, costs incurred for the purchase of means of production and sales of products; items purchased in the supply process; production

products intended for sale and in the process of realization, funds received by the enterprises for the sold items, etc. The amount of the sold product is greater than the amount of the production costs by the amount of the net income determined by the enterprise.

#### APPENDIX

Accounting- a special department dealing with recording and controlling the financial affairs of enterprises, institutions, including writing salaries to employees, accounting reports and other reports. Accounting is usually managed by the chief accountant (bookkeeper).

Accounting objects- According to the seventh article of the Law "On Accounting", Assets, liabilities, private capital, reserves, income, expenses, profits, losses and economic operations related to their movement are the objects of accounting.

Realization- sending (handing over) goods for the purpose of sale, exchange, giving free of charge, performing works and providing services, as well as transfer of property rights to pledged goods by the pledger to the pledgee

Reserves- New, untapped power, resources

#### REFERENCES:

1. O‘zbekiston Respublikasining “Buxgalteriya hisobi to‘g‘risida”gi qonuni 2016-yil 13-aprel.
2. A.A. Karimov, J.E. Kurbanbayev, S.A. Jumanazarov, “Buxgalteriya hisobi”, Darslik, 2019-yil, “Iqtisod-Moliya” nashriyoti
3. R.D.Dusmuradov, “Buxgalteriya hisobi nazariyasi”, 2013-yil, “Fan va texnologiya” nashriyoti
4. [www.lex.uz](http://www.lex.uz)
5. [www.ziyonet.uz](http://www.ziyonet.uz)