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Annotatsiya: *Hujjatlashtirish – bu xo'jalik operatsiyalarini ma'lum bir hujjatlar bilan rasmiylashtirish usuli. Hujjat – bu ho'jalik operatsiyalarini haqiqatda yuz berganligiga guvoh beruvchi yoki ularni kelgusida yuz berishiga asos bo'luvchi yozma guvohnoma.*

Kalit so'zlar: *hujjatlashtirish, hujjat, ichli hujjatlar, tashqi hujjatlar, yig'ma hujjatlar*

Annotatsiya: *The main rules in accounting for fixed assets are to determine the moment of recognition of fixed assets as assets, to determine their book value and depreciation calculation methods that must be applied to these assets, as well as to determine other changes in the book value of fixed assets and the financial results from their removal. and accounting.*

Key words: *documentation, document, internal documents, external documents, collective documents.*

Another distinguishing feature of accounting from other types of accounts is that the economic transactions reflected in it are strictly documented, that is, the information reflected in 38 accounts has a documentary basis. This, in turn, ensures the importance, reliability, and legal validity of accounting data. That is why documentation is an important method of accounting. Documentation is a method of formalizing economic transactions with certain documents. A document is a written certificate testifying to the actual occurrence of economic transactions or the basis for their future occurrence. For example, invoices are evidence of the actual sale or receipt of goods, and cash receipts are evidence of receipt of money. Other documents are the basis for future business operations, for example, a power of attorney gives the person the right to receive goods from another company, and a check gives the cashier the right to withdraw money from the bank. Many types of documents are used in accounting. They can be classified according to their different characteristics. According to their purpose, accounting documents are divided into witnessing, ordering, ordering and testifying, reflecting accounting calculations. Evidence documents, as we mentioned above, are documents that testify to the actual occurrence of economic transactions. Ordering documents mean documents ordering the future implementation of this or that action. For example, an order to make an inventory, a power of attorney for the delivery of goods, etc. The term "order" and "witnessing documents" means the documents that

simultaneously express the order for the implementation of an economic operation and testify to the economic operation that actually took place on the basis of this order. For example, a cash withdrawal warrant is a document testifying at the same time that the order of the management was drawn up for the issuance of money, as well as the fact that the money was actually given to someone based on this order. A money check is a similar document. Documents reflecting accounting calculations are understood to be documents drawn up by an accountant to find one or another indicator or debt, which do not directly reflect the actual business transaction. Examples of such documents include tax calculations, mandatory deduction calculations, and depreciation determination calculations. According to the order of composition, the documents used in accounting are divided into primary and cumulative documents. Initial documents are documents drawn up at the time of the economic transaction. All witness documents are primary documents. Collective documents mean documents that are compiled on the basis of primary documents and summarize their information for a certain period. Such documents include material reports, advance reports, commodity-money reports, bank statements, etc. According to the methods of reflection, accounting documents are divided into documents that reflect transactions that occurred once and many times.

Basics of classification of documents used in accounting. Aggregate documents are documents that are compiled on the basis of primary documents and summarize their information for a certain period. Such documents include material reports, advance reports, commodity-money reports, bank statements, etc. According to the methods of reflection, accounting documents are divided into documents that reflect transactions that occurred once and many times. Documents reflecting one-time operations are understood as documents reflecting only one operation at the time of its occurrence, for example, cash receipt order issued when money is deposited in the cash register, invoice issued when goods are shipped, and similar documents.

According to the purpose of documents used in accounting

1. Witness
2. The orderer
3. Order and witness
4. Accounting calculation

According to the order of composition

1. Initial documents
2. Collective documents

According to the method of reflection

1. Documents reflecting one-time operations
2. Documents reflecting multiple operations

According to the place of construction

1. Internal documents
2. External documents

According to the method of construction

1. Manually compiled
2. Compiled on computers

Documents reflecting repeated transactions are documents that formalize business transactions with the same content and many repetitions in a certain period (for example, within a week, ten days, a month) with one document, for example daily supplies of materials from the warehouse to production can be registered with a single order list opened for a week, ten days or a month. Such documents lead to a reduction in the number of initial documents, and considerable savings in the time required for their preparation and processing. Documents are divided into internal and external documents according to their location. Internal documents are documents drawn up by the enterprise itself, and external documents are documents received from outside the enterprise. For example, an invoice for the shipment of a finished product is an internal document, and an invoice indicating the receipt of materials from suppliers is an external document. According to the methods of compilation, accounting documents are divided into manual and computer documents. Documents used in accounting must meet the requirements of unification and standardization according to their form and content. Unification of documents is understood as formalization of operations of the same content with documents of a uniform form and content in all enterprises. For example, since January 1, 1998, in the Republic of Uzbekistan, the procedure for formalizing sales and purchase of inventory is only with a single approved form of invoice. The same procedure is used in the documentation of cash and other asset transactions in banks. Standardization of documents means the establishment of uniform dimensions and forms for documents of the same name. The above-mentioned invoice and other documents are examples of standard documents. In order to be recognized as an accounting document, the document must meet certain requirements. These requirements include the following: 1. The document must have clear details and these details must be fully specified. The main requisites of the documents used in accounting include the following: Name of the document; Order number of the document. Date of the document's creation. Name, address, phone number, bank details, taxpayer identification number (STIR) of the parties participating in the operation. Content of the transaction; Surname, first name of the manager and chief accountant; The document that is the basis of the operation (for example, the number and date of the power of attorney); Surname, first name of the persons who directly participated in the operation. 2. The document must be signed (by the manager, chief accountant and other persons participating in the operations). 3. The document must be certified by the seal of the enterprise. 4. The document must not be written in pencil; 5. All copies of the document must be identical. A document drawn up without complying with any of these requirements will not have full legal force. In accounting, documents with many names and numbers are created. Therefore, it is very important to properly organize the

circulation of documents, keep them in the enterprise for the specified period and submit them to the state archive according to the specified procedures.

APPENDIX

Documentation is a method of formalizing economic transactions with certain documents.

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Evidence documents, as we mentioned above, are documents that testify to the actual occurrence of economic transactions.

Ordering documents mean documents ordering the future implementation of this or that action.

Collective documents are documents that are compiled on the basis of primary documents and summarize their information for a certain period.

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