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The main directions of socio-economic development of New Uzbekistan: problems and solutions

MINISTRY OF HIGHER EDUCATION, SCIENCE AND INNOVATION OF THE REPUBLIC OF UZBEKISTAN

JIZZAKH BRANCH OF THE NATIONAL UNIVERSITY OF UZBEKISTAN NAMED AFTER MIRZO ULUGBEK

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The main directions of socio-economic development of New Uzbekistan: problems and solutions collection of materials of the international scientific and practical conference on the topic

(December 6, 2024)

(Part 2)

Jizzakh-2024

Department of Economics and tourism of Jizzakh branch of the National University of Uzbekistan named after Mirzo Ulugbek
6.12.2024

The main directions of socio-economic development of New Uzbekistan: problems and solutions collection of materials of the international scientific and practical conference on the topic – Jizzahk: Department of economics and tourism of Jizzakh branch of the national university of Uzbekistan named after Mirzo Ulugbek, December 6, 2024, 450 pp.

Editors in charge: DSc.prof. Turakulov O.X., PhD. O'ralov A.I.

In the collection of materials of the conference, the role and role of Science, Education and production in the era of globalization, the pressing problems of the issues of interaction of these processes, feedback on their solutions were presented by mature specialists of the field.

In addition, research on the scientific and practical topic, carried out in the economics, Exact Sciences, Natural Sciences and socio-humanities during the globalization period, information is presented in the scientific and practical fields, which includes the latest innovative technologies in the fields of production.

It can be argued that this collection is one of the specific intersections of current thoughts and innovative ideas of the world of science. This scientific and practical conference was actively attended by professors and scientific researchers engaged in scientific research in Uzbekistan and foreign countries. In increasing the position of the scientific and practical conference, the professors and teachers of domestic and foreign higher educational institutions made a significant contribution.

Professors and teachers of foreign higher educational institutions who actively participated in the work of the conference made a worthy contribution to the high level of interaction with scientists of our country. The processes of international cooperation with foreign countries and exchange with them in the field of Science in the era of globalization have a positive effect on the development of Higher Education, the fields of Science and production. The materials of this conference are special in that they include a wide range of research, from theoretical developments to practical solutions, demonstrating the diversity of approaches and directions in this area.

In conclusion, it should be noted that this scientific and practical conference will be a very useful collection for everyone who is interested in modern research in the fields of further development of Higher Education, Science, Education and production in the era of globalization. The authors are responsible for the content and quality of the articles and abstracts included in the collection.

AUDIT HISOBI SIYOSATI



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Annotatsiya: Ushbu maqolada tashkilotning buxgalteriya siyosatining auditi buxgalteriya hisobining oqilona usullarini tanlashga yordam berishi, bu korxonaning rentabelligiga erishish va uning faoliyatini optimallashtirish imkonini berishi, auditning vazifalari hamda hsob siyosati auditi keng tarqalgan qoidabuzarliklariga misollar keltirib o‘tilgan.

Kalit so‘zlar: buxgalteriya, buxgalteriya hisobi, audit, QQS, moliyaviy hisobotlar, kapital.

Buxgalteriya siyosati tadbirkorlik faoliyatining huquqiy shaklidan qat'i nazar, har qanday korxonaning buxgalteriya bo'limi faoliyatining eng muhim sohasidir. Korxonaning samaradorligi va rentabelligi ko'p jihatdan hisob siyosatini to'g'ri yuritish va tushunishga bog'liq. Hisob siyosati "Buxgalteriya hisobi to'g'risida" gi qonun qoidalariga muvofiq tegishli hujjatda tuziladi. Tashkilotning buxgalteriya siyosatining auditi buxgalteriya hisobining oqilona usullarini tanlashga yordam beradi, bu bizga korxonaning rentabelligiga erishish va uning faoliyatini optimallashtirish imkonini beradi.

Auditning maqsad va vazifalari

Buxgalteriya siyosatining auditi xatolar yoki kamchiliklarni aniqlash, shuningdek samarali ishlaydigan buxgalteriya tizimlarini yaratish uchun amalga oshiriladi. Bundan tashqari, audit korxonada qabul qilingan buxgalteriya hisobi usullarining mavjud me'yoriy-huquqiy bazaga muvofiqligini aniqlash uchun mo'ljallangan. Bu buxgalteriya hisobotlarining ishonchliligi to'g'risida auditor xulosalari uchun asos bo'lib xizmat qiladi. Shunday qilib, audit quyidagi vazifalarni bajaradi:

- buxgalteriya hisobi tizimini tahlil qilish orqali chuqur o'rganish;
- hisob siyosatining qanchalik oqilona va optimal ekanligini baholash;
- hujjat aylanishi va asosiy hujjatlarni ko'rib chiqish.

Korxonaning hisob siyosatini tekshirish buxgalteriya hisobi va soliqqa tortish maqsadida amalga oshiriladi. Birinchi holda, buxgalteriya hisobining haqiqiy usullari va shakllarini aks ettiruvchi hisob siyosatining mavjudligini tasdiqlash uchun tekshirilayotgan obyektning hisob siyosati o'rganiladi va tahlil qilinadi. Tanlangan buxgalteriya usullarining oqilonaligi ham baholanadi. Bundan tashqari, bunday tahlil auditorlik obyektining buxgalteriya hujjatlarining ishonchliligi to'g'risida auditor xulosalarini tuzish uchun eng muhim komponent hisoblanadi. 2-

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holatda soliqqa tortish maqsadida hisob siyosatini tekshirish soliq hisobidagi hisob-kitoblarni amalga oshirish usullari va uslublarining to'g'riligini tahlil qiladi.

Shuningdek, soliq hisobining tashkiliy-texnik elementlariga aniqlik kiritiladi. Amalda bu shunday ko'rinadi: tashkilotda buxgalteriya hisobini o'rganayotgan mutaxassis bir qator savollarga javob beradi, xususan:

- Soliq hisobini bevosita kim yuritadi?
- Birlamchi buxgalteriya hujjatlarini to'g'ri rasmiylashtirish.
- Axborotni qayta ishlash qanday tashkil etilgan va tizimlashtirilgan (qo'lda va avtomatik).
- Analitik soliq hisobi registrlari qanday tuziladi?
- Hujjatlar harakati jadvali qanday ishlab chiqiladi va tasdiqlanadi.
- Soliq reestrini imzolagan shaxslar ro'yxati tuzilganmi?
- Metodologiya doirasida daromad solig'i va QQS bo'yicha hisob-kitoblarning to'g'riligi tekshiriladi.

Audit nimani topishi mumkin

Korxonada tekshirish odatda bir qator odatiy qoidabuzarliklarni aniqlaydi. Hisob siyosati auditi keng tarqalgan qoidabuzarliklarga misollar:

- moliyaviy hisobotlar aylanmasi jadvali tuzilmagan (tasdiqlanmagan);
- buxgalteriya hisobidagi innovatsiyalar natijasida hisob siyosatidagi haqiqiy o‘zgarishlar qayd etilmagan;
- joriy xarajatlar kapital qo'yilmalardan farqlanmaydi;
- Daromadlar/xarajatlar va boshqalarning hisobot davrlari o'rtasida yozishmalar mavjud emas.

Foydalanilgan adabiyotlar ro‘yxati:

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