

IMPROVING CORPORATE INCOME ACCOUNTING

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Abstract: The article covers the issues of accounting organization, recognition of services and their correct reflection in accounts in car service enterprises.

Key words: accounting, car service services, financial results, recognition, financial reports.

In the period of accelerated economic integration, enterprises in each country can make management decisions on cost optimization through export and import operations. In order to have reliable business partners on a global scale, it is necessary for every enterprise to ensure a stable positive financial situation and carry out regular analytical work on the effectiveness of operational activities that bring the main income.

Operational activity is a type (or types) of activity that represents the main purpose of the enterprise and is specified in its charter.

Depending on the type of operational activity, economic entities are included in the relevant branch of the economy. For example, an enterprise that manufactures cars belongs to the industrial sector, farms that grow agricultural products to the agricultural sector, entities that trade in goods to the trade sector, tourist organizations that provide services to tourists and hotels are included in the field of tourism, enterprises performing construction and construction assembly work in the field of construction, organizations engaged in passenger and cargo transportation in the field of transport.

Under the conditions of market relations, the types of operational activities of enterprises are not limited. They can carry out different main activities at the same time. In such cases, the inclusion of enterprises in the sector of the economy is determined depending on the main type of activity that makes up the largest share of their total net income. For example, if the total net income received by the enterprise in the reporting year is 40% of sales of manufactured products, 35% of sales, and 25% of transport services, this enterprise is included in the production network and the corresponding industrial activity code is assigned to it. If in the next year, in the net income of this enterprise, sales of manufactured products will make up 25%, sales will make up 35%, and the amount of transport services will make up 40%, in this case, its previous activity code will be changed and, accordingly, the activity code related to the transport sector is given.

In the conditions of the market economy, one of the important conditions for the operation of enterprises and their ability to withstand competition is to obtain sufficient income from the types of activities carried out, and to achieve them with low costs. Accounting, which is one of the management tools, also plays an important role in solving this important issue. Because it is necessary to correctly calculate the profit achieved and not achieved by the enterprise, all income and expenses, to inform the management about lost income, irrational expenses, and to make relevant management decisions on them in a timely manner. is directly related to acceptance. Only the accounting system that can meet these requirements can be useful to the society and every enterprise that is considered as its link.

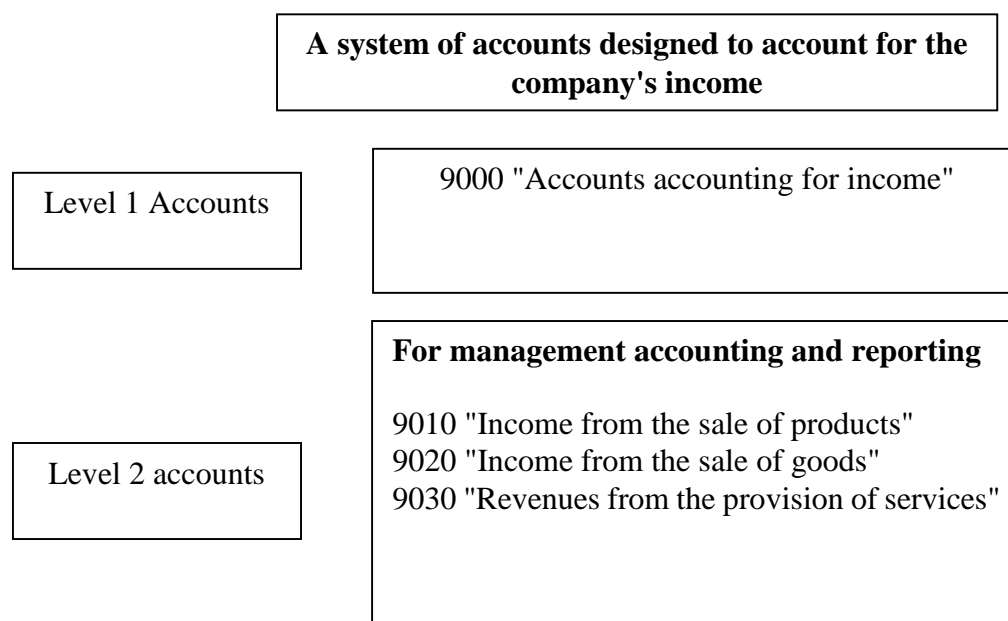
Accounting regulatory documents adopted in our republic in recent years, such as national accounting standards (BHMS), were directed to the fulfillment of these important tasks. In particular, in BHMS No. 21, for the first time, instead of the concept of "realization", the concept of "income from sales" was adopted, as well as a system of special accounting accounts designed for its calculation, these accounts show all the income of enterprises from their main and non-main activities focused on reflecting on types. Correspondingly, the report on the financial results reflects the income of the enterprises according to the separate types of activities of the enterprises.

At the same time, in our opinion, the procedure of income accounting provided by national standards is currently causing some debate, the provided accounts are sufficient to meet the requirements of collecting, grouping, aggregating and transferring income to users for all types of activities of enterprises. liq does not allow. For example, the used system of accounts allows only the systematic reflection of the income received from the main activities and financial activities related to the sale of enterprises. In accordance with BHMS No. 21, the company's income from investment activities and other general economic activities is considered as "Other income from the main activity". In our opinion, the concept of "Other income from the main activity" is not logically correct. In our opinion, the incomes included in this group cannot be included in the main activity, they correspond to other types of activities of the enterprise. It is not possible. In our opinion, the income recognized in the standard as "Other income from the main activity" actually belongs to other activities of enterprises. For example, income from the sale of fixed assets, intangible assets, unfinished capital construction objects, materials are considered investment activities.

In our opinion, it is necessary to consolidate income related to sales in BHMS No. 21 in a single accounting system. For this purpose, it is necessary to include special accounts in the current 9000 "Accounts designed for the calculation of sales revenue" system that reflect the revenue from the sale of products, goods, work and

services in this accounting system according to the most important signs. In other words, we think that it is necessary to create an integrated hierarchical system of accounts reflecting income.

In our opinion, the composition of the entire hierarchical system of accounts reflecting income should be as follows (Fig. 1)



For example, step 1 - financial accounting needs improvement. We think that the introduction to accounting meets these requirements to a certain extent.

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