

METHODOLOGICAL ISSUES OF ACCOUNTING IN SERVICE FIELD ENTERPRISES

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Abstract: Service in the article show field accounting in enterprises methodological issues ways of improvement are highlighted.

Key words : tourist services, hotel services, cost , cost , cost to determine

Service show field enterprises another network from enterprises different aspects according to differs . Also they are from each other **too** different aspects according to differs . Such differences , such as this to the field incoming enterprises by being held activity in types , their content organize doer economy processes and in transactions , received revenues , being made expenses are shown services the cost formation in the order of calculations forms and in others own on the contrary finds _ This and another aspects differences because of service show field enterprises people economy networks in the classifier separately to groups separated , as well as theirs each to one special network codes given

In our opinion , in our republic too service show to the field incoming separately of accounting in entities to himself special features learner sciences form them _ personnel preparation study plans input time came _ Also tourism, hotel in our country business , mobile contact services , insurance , stock exchange, brokerage services , leasing and property assessment , consulting, engineering, household-utility and so on another services accounting in the fields about fundamental textbooks and study manuals preparation necessity there is In our republic such textbook and study manuals so far is available not to them has been of demand existence this quick solution to the problem to be done necessity by doing is putting

Service show of types their diversity _ each one to himself special from processes organize to find and belongs to documents with formalization this field in subjects revenues account to himself special methodological aspects from existence a tree gives _ However , the current in the day in our republic print done in the literature service show field in enterprises revenues account to himself special methodological aspects , such as their classification , description , composition , recognition , measurement , calculation and in the report reflection delivered enough own on the contrary did not find Also this field subjects income account to get methodological aspects of accounting about regulatory and legal in the documents too special not specified . Of these all of them service show field enterprises in practice being received revenues he or this activity types to the composition entering them _ tax put object as in formation and suitable of the to tax in weight some to confusion reason is happening From this confusion and problems , such as tourism in subjects , one of time in itself too purchase goods , too commission and consignment goods with trade doer in enterprises , to cars

caution parts seller and technical services to them pointer enterprises in practice a lot meeting can _ Therefore _ too , different to confusion take coming of circumstances prevention receive , as well as income account whole methodological order based on take to go provide for valid normative documents more too improvement necessary _ For example , service show field subjects his income or this activity to the composition input as well as income account of keeping whole order determiner substances regulatory and legal documents with strengthening is an objective necessity being remains _

Service show to the field incoming of subjects each one group for their main activities organize doer service types , this service types to be entered of income sure content , as well as suitable respectively this income affirmative and to them testimony giver initial documents system strictly designation that it is necessary we count . For example , our service in our opinion show field in subjects main activity organize doer separately service of types received revenues to the composition the following input to the goal according to (Table 1).

Table 1

Service show field in subjects main activity organize doer separately service of types removable of income composition

No	Type of service	Available type of income	Validator initial document
1	Touristic services	Household products from selling revenue	To tourists shown services acceptance do-commit about document , invoice
2	Hotel services	To guests shown from all services revenue	Crimea cash order receipt , invoice
3	Wholesale trade	Goods big at parties next sell or benefit for sell activity taken from revenue	Invoice
4	Retail trade	Purchase goods last to consumers piecemeal small at parties cash to money from selling revenue	Cash register check
5	General feeding	Prepared foods and another consumption things to the choirs from selling revenue	Cash register check, invoice
6	Mediation services	Immovable property , commodity- material riches sell-sell in getting shown from mediumship received revenue	Mediation services acceptance do-commit about document , invoice
6	Leasing services	Property long term for rent from giving received percentage in the form of receipts	Leasing services acceptance do-commit about document , invoice
7	Property evaluation according to services	Property evaluation according to from services revenue	Property on assessment shown services acceptance do-commit about document , invoice
8	Auditorship services	Auditorship from the activity	Auditorship services

		receipts	acceptance do-commit about document , invoice
9	Consulting services	Shown information and advice services revenue	Consulting services acceptance do-commit about document , invoice
10	Information-calculation and accounting services	Through modern computer networks _ information-calculation , them transmission , without pressure release , calculations conduct and another services from showing receipts	Information-calculation and accounting services acceptance do-commit about document , invoice
11	Insurance services	Various goals insurance services revenue	Insurance services acceptance do-commit about document , invoice
12	Services of engineering companies	Construction their work contractor at execution and customers between selection transfer according to shown from services revenue	Engineering services acceptance do-commit about document , invoice
13	Markets showing services	To sellers and buy to recipients shown different from services revenue	Receipts , cash register check, invoice
14	Notarial services	Legal and physical to individuals shown notarial from services revenue	Crimea cash order receipts , invoices , checks
15	Transport services	Load and passenger from transportation receipts	Crimea cash order receipts , invoices , checks
16	Technical services for vehicles	To vehicles from the provided technical services receipts	Crimea cash order receipts , invoices , checks
17	Household utility services	Household utility from services receipts	Crimea cash order receipts , invoices , checks
18	Rest _ and another I slept release services	Rest _ and we ate to issue circle shown from services receipts	Crimea cash order receipts , invoices , checks

Service show field in enterprises income admit get and account of keeping one how much methods there is For example , in them revenues services completely from what is shown then , step by step , spent to expenses looking admit taken and suitable respectively in the account reflection delivered can _ Service show field subjects by income admit get and account of keeping this methods which one choose received or their each one which kind of for works (services) . application account in politics sure expressed to be it is necessary

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