

INTERNATIONAL STANDARDS OF ACCOUNTING AND THEIR STRUCTURE

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Annotation *Accounting in this article content and formation, the content of international standards of accounting, accounting in the market economy role and importance, users, international accounting standards committee, its tasks, accounting the main principles of international standards are covered.*

Keywords: Financial report, International Standards of Financial Reporting, Financial Accounting and Reporting, National Standards of Financial Reporting, small and medium business.

Annotatsiya *Ushbu maqolada buxgalteriya hisobining mazmuni va shakllanishi, buxgalteriya hisobining xalqaro standartlarining mazmuni, bozor iqtisodiyoti sharoitida buxgalteriya hisobining o'рни va ahamiyati, foydalanuvchilari, buxgalteriya hisobining xalqaro standartlari bo'yicha qo'mita, uning vazifalari, buxgalteriya hisobi xalqaro standartlarining asosiy tamoyillari yoritilgan.*

Kalit so'zlar: Moliyaviy hisobot, moliyaviy hisobotning xalqaro standartlari, moliyaviy buxgalteriya hisobi va hisoboti, moliyaviy hisobotning milliy standartlari, kichik va o'rta biznes.

Аннотация *Бухгалтерский учет в этой статье содержание и формирование, содержание международных стандартов бухгалтерского учета, бухгалтерский учет в условиях рыночной экономики роль и значение, пользователи, международный учет комитет по стандартам, его задачи,*

бухгалтерский учет освещены основные принципы международных стандартов.

Ключевые слова: Финансовый отчет, международные стандарты финансовой отчетности, финансовый учет и отчетность, национальные стандарты финансовой отчетности, малый и средний бизнес.

Accounting economic economic economic reform is an integral part and helps accelerate the process of bank support reform. International accounting standards The transparency of information that can be used in the banking system and Support for real, purity, help to make the right decisions restore trust in banks, and these are their own assessment, the conditions for the economy are clear. Accounting is based on certain standards. International accounting standards are self-reporting international standards. Most of the developed countries have international accounting reporting standards established on the basis of International standards of financial reporting are accepted all over the world and are a global standard complication. There are many banks working in our republic accounting and reporting based on international standards those who organized On a daily basis, every accountant must know the basis, results and rules of international standards of current reports. International accounting in the banking sector in our republic transition to standards, mainly in 1996-1997 and now it is a movement. Central Bank and related to international standards for commercial banks A plan of accounts was developed and put into practice. Financial The report is also based on international standards. primary product, low-cost and perishable goods, intangibles assets, account also credit It is being implemented on the basis of relevant reporting standards. The law "On Accounting" was adopted in our republic made, all bankers and other economic operators in it it is determined that entities should adopt the International Standards of Financial Reporting. Creation of the basis of accounting rules. Accounting The account is a rholia about a business entity as a result of collecting, studying, identifying and processing information is an aggregated information system. There are many definitions of accounting given But its German

dictionary meaning is to keep a book. This "book" differs from other books in that it has two parts - income and there should be an output. In reality, accounting is two-sided the fact that it is conducted on the basis of writing is proof of this.

Talking about international accounting standards, before, it is necessary to give brief information about the history of accounting and its development. Accounting to today's form of information He has come a long way to get it. Accounting The first stages of its formation are 2500-3000 BC corresponds to years. The beginning of accounting in these periods Buds were used as trade in ancient Greece (Rome). In the Sumerian state, records of calculations are made of stone and clay found in fragments. The next development of accounting is the renaissance period (1400-1500 years). The great of the Renaissance Luca Paccholi, one of the representatives of accounting translated into literary language and introduced it to the world community as a science is a human being a great mathematician, at the same time in the XIV-XV centuries in the cities of northern Italy, where the economics was formed He is also the founder of modern accounting. That's right, another in the states, the first basics of accounting were carried out in the form of simple accounting, the first buds of accounting manifested. But it was L. Pachcholi who made accounting one brought to the system. Accounting is the first among the sources two-sided writing, which is one of the main principles of calculus interpreted. For more than 30 years, he has been writing "Arithmetic, geometry He writes a book entitled "About figure, proportion and proportions". 1463-started writing this treatise for 30 years, and finally in 1493 ends in Over 30 years in the making This book of Paccholi was finally published in Venice in 1494 will be published. The purpose and main models of international standardization. Various the organizational structure of the relationship between the accounting systems of the periods, structure, number of objects and subjects, interaction between them relationships and types of connections, including account information the degree of embodiment, the connection with the external environment is different. Currently, the information accounting system is at the international level formed in the

development of international standards of financial statements. Providing information useful to a wide range of users in accounting-economic decision-making performs such a vital task. Be understandable to users the need to unify accounting in all countries appeared. Different countries have their own Accounting they created their own national standards by adapting to the standards. The purpose of international standards: the best financial reports of all countries in the world for everyone, taking into account and improving equally acceptable financial reporting is universal creation of standards and their implementation. A modern accountant uses account information to make decisions, not only to the needs of the user, but also to the needs of the user from operating within the business or outside its borders will pay attention regardless. Accounting is a decision-maker in economic activity It is considered a connecting link between individuals, because: First, the accounting of economic activities, later register information about it in order to use it measures by taking. Second, data is stored for as long as necessary. it is then processed to turn it into useful information. Information about economic activity for the accounting system is the initial information, decision-making persons useful information for him is his final information. Accounting used by users related to the volume and content of financial information. Financial existing and future investors to users of the reports, employees, creditors, suppliers of goods and other trade creditors, the government and its bodies, the public. About the importance of accounting in the market economy that it applies equally to banks we can see. If the enterprise is several enterprises and others when dealing with entities, and banks with dozens and hundreds communicates with subjects.

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