

MODERNIZATION OF ACCOUNTING PERSONS IN ORGANIZATIONS

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<https://doi.org/10.5281/zenodo.11079701>

Abstract. *The authors of the article describe the expansion of accounting that is used in enterprises, indicating the report of administrative and business expenses and business trips in organizations. It is indicated how to correctly build an accounting system at an enterprise in modern conditions. The authors revealed that accounting must be maintained in order to monitor the financial position of the enterprise and in order to be able to evaluate the results of its activities. Also, apply a simplified taxation system and maintain accounting records in accordance with the law.*

Keywords: *accounting, organization, enterprises, accountable persons, business trip, employee.*

Introduction. With the Decree of the Ministry of Finance of the Republic of Uzbekistan dated March 30, 2000 No. -37, it was approved that the chart of accounts for accounting financial and economic activities represents a set of accounts grouped in accordance with the elements of financial reporting: assets, liabilities, capital, income and expenses of the organization. Instructions for the application of the Chart of Accounts for accounting of financial and economic activities of business entities regulate the procedure for reflecting business transactions on the accounts of business entities in accordance with the principles of accounting [1].

In the activities of an enterprise in any industry, there is a need to keep records of settlements with employees for the amounts issued to them on account for administrative and business expenses and for business trips. Such calculations are carried out in a special manner, and their legislative regulation changes quite often. Therefore, an accountant who keeps records of settlements with accountable persons must constantly be aware of the changes taking place and restructure his activities under their influence. Errors in the work of an accountant can lead to negative consequences for the organization.

Target. In any organization, it is necessary to constantly monitor the status of payments, monitor the timely return of issued amounts, their correct write-off to the organization's expenses or other accounts. Taking into account the above, the purpose of the research is to take into account the possible tax consequences of such transactions for the organization's personnel and improve the accounting of accounts of accountable persons.

Main part. Accountable persons are persons who have received sums of money on account for subsequent expenses in the interests of the organization that issued them. Money issued to accountable persons is called accountable amounts. Today, there are two ways to issue accountable amounts to an employee: in cash from the cash desk of an organization (individual entrepreneur) or non-cash by transferring to a corporate or salary bank card. [2,3].

As a rule, the method of issuing accountable amounts is fixed in the local act of the employer. The issuance of funds on account, like any business transaction, requires

documentation. The procedure for organizing document flow is also regulated by local regulations. In this case, the main documents are: - an employee's application for the issuance of accountable amounts, signed by the manager, or an order (instruction) of the manager; - advance report.

Issued accountable amounts are formalized depending on the chosen option for their issuance: - by cash receipt order - when issued in cash; - by payment order - in case of non-cash payment. The execution of the above documents has some features depending on the purpose of issuing accountable amounts - for travel expenses or other purposes. When issuing accountable amounts for travel expenses, as a rule, a cost estimate is drawn up.

If the advance is issued for other purposes, the amount of the advance depends on the specific purpose and is indicated in the employee's application. The amount of the advance is approved by the head of the organization and agreed upon by the chief accountant. For the advance received, the employee is obliged to report, that is, submit an advance report, within three working days: - after the expiration date for which cash was issued for reporting, or from the day of going to work - if cash was issued; - from the date of actual return from a business trip - if the accountable amounts were issued for travel expenses. [3,4].

If the funds were issued on a non-cash basis for other needs (not for travel expenses), then the regulatory acts do not regulate the deadline for submitting an advance report; it is established by the employer in a local act. Either a unified advance report form or one developed by the organization independently can be used. The advance report must be accompanied by original documents confirming the expenses incurred. Upon returning from a business trip, the employee is obliged to submit to the employer, within three working days, an advance report on the amounts spent in connection with the business trip and make a final payment on the advance payment for travel expenses issued to him before leaving for the business trip. The advance report also includes documents on actual travel expenses.

An advance report is drawn up by the employee and submitted to the accounting department, where it is checked. Then the expense report is approved by the manager or other authorized person indicating the amount of expenses incurred.

After approval of the advance report, the final settlement of the issued accountable amounts occurs: overspent funds are reimbursed to the accountable person, the employee returns the unspent balance of the accountable amount. The procedure and deadlines in this case are established in the local act of the employer. Excessively spent funds are reimbursed to the accountable person, as a rule, in the same manner as the advance was issued [5].

The employee can return the unspent advance amount either in cash - to the employer's cash desk, or in non-cash form - transfer to the organization's current account. One option is to deduct from the employee's salary. To do this, an order from the manager is issued and the employee's consent is obtained in the form of a separate statement or in the form of an appropriate mark with a signature on the order. In the advance report, a note is made about the payment of the balance or the issuance of an over expenditure, indicating the amount and details of the relevant document.

Settlements with the employee for transactions related to the issuance and return of accountable amounts do not lead to the organization's income and expenses. The amount of the unspent advance is listed in the accounting records as the employee's receivables for the amount issued to the employee on account. The employee may also receive amounts to report for entertainment expenses, which include expenses for official reception or service: representatives

of other organizations participating in negotiations in order to establish or maintain mutual cooperation; participants who arrived at meetings of the board of directors (board) or other governing body.

The procedure for accounting for such amounts and their size must also be specified in the local regulatory act of the organization. The legislation does not establish restrictions on the amounts given to employees on account. But at the same time, when paying expenses, the accountable person must remember that he is acting on behalf of the organization.

Consequently, the employee who received the money on account must comply with the maximum amount of cash payments.

The financial, economic and managerial activities of most enterprises and organizations involve the implementation of official trips of personnel both within the territory of Uzbekistan and abroad.

Currently, the workflow for business trips has changed dramatically. In particular, there is no need to issue travel certificates, official assignments and reports on business trips in Uzbekistan and abroad.

For business trips abroad, travel certificates are also not issued. When an employee is sent on a business trip, he is guaranteed to retain his place of work (position) and average earnings, reimbursement of expenses associated with a business trip, including additional expenses for living outside his place of permanent residence (per diems) [6]. When recognizing travel expenses for profit tax purposes, one must be guided by the norms. Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated August 2, 2022 No. 424 was adopted [5,6].

Here is a list of expenses classified as entertainment: - expenses for an official reception (breakfast, lunch or other similar event) for these persons, as well as officials of the taxpayer organization participating in the negotiations; - costs of transportation of these persons to the venue of the representative event and (or) meeting of the governing body and back; - expenses for buffet service during negotiations; - payment for the services of translators who are not on the taxpayer's staff to provide translation during entertainment events.

At the same time, the specific composition of expenses for an official reception (breakfast, lunch or other similar event) is not regulated by the provisions of the Tax Code of the Russian Federation. When calculating income tax for the reporting (tax) period, entertainment expenses are taken into account according to the standard, which is no more than 4% of labor costs for the same period.

A fairly common violation in accounting for settlements with accountable persons is the absence in the organization of a list of such persons, as well as provisions on the use of amounts issued for travel and entertainment expenses, and the deadline for submitting a report on expenses incurred.

Due to the fact that the legal regulation of business trips still does not provide comprehensive and unambiguous answers to all questions, it is advisable for the organization to develop a Regulation on business trips, which would prescribe the procedure for the employee's actions, including documenting the results of work on a business trip (Table 1)

In this situation it is necessary to approve:

- the amount of daily allowance when sending employees on business trips (they can be set equal for all employees of the organization or vary depending on the positions of the employees and the regions of travel);

- limit on travel expenses (can be equal for all employees or vary depending on positions);
- maximum costs for renting housing (gradation by category of hotels and rooms depending on positions occupied is also possible);
- list and limits of other costs reimbursed upon the return of an employee if supporting documents are available.

Table 1

Structure of the regulation on business trips

№	Document section	Content
1	General provisions	The section includes the definition of a business trip, a list of categories of employees who can be sent on business trips, and other features of organizing business trips at the enterprise.
2	Duration of business trips	The section includes the minimum and maximum duration of a business trip, the procedure for extending the period of a business trip due to production needs, regulation of the dates of departure on a business trip and return from a business trip, the procedure for an employee being at the workplace on the day of departure on a business trip and on the day of return from work business trips
3	Reimbursement and working conditions	The section includes a complete list of expenses that are reimbursed to the employee, defining the restrictions established by the organization or legislation, determines the procedure for calculating wages while the employee is on a business trip, the work and rest schedule while on a business trip
4	The procedure for document flow when sending an employee on a business trip	The section includes information about employees responsible for processing documents for business trips, the system of documents for business trips, the timing and procedure for their execution, the procedure and conditions for approving an advance report, the timing of returning the balance of an unused advance or compensation of funds in the event of overspending of the advance received

If employees are allowed entertainment expenses at the place of business trip, their limits and supporting documents that must be submitted for them should be indicated.

Conclusion. Thus, due to the lack of standard forms of documents for accounting for entertainment expenses, it is necessary to independently develop such forms and approve them in the annex to the accounting policy. A report on business negotiations can be drawn up as such a document. For each case of receiving a delegation, it is necessary to draw up an executive Estimate (act) for entertainment expenses in the form approved by the head. The Report is accompanied by copies of primary documents, which the employee responsible for the event submits along with the advance report.

If third-party organizations are involved in holding a business meeting, then in this case, documents on payment of travel expenses, translation services, and accounts of public catering organizations are required. In order to strengthen internal control over settlements with accountable persons, the enterprise should develop, approve and strictly implement the following regulations:

- The procedure for officials to formalize a business trip;
- Procedure for an employee to follow after returning from a business trip. The chief accountant of the organization must strictly monitor the implementation of these regulations. The issuance of funds on account shall be carried out only on the condition that a specific accountable person has fully reported on the advance previously issued to him.

To improve the discipline of accountable persons, the organization should:

- when hiring new employees, it is necessary to familiarize them with the Regulations on Business Travel against signature;

- instruct employees on the composition of documents confirming expenses;
- regularly check the status of settlements between the employee and the organization;
- bring disciplinary action against employees for late submission of advance reports. Before applying a disciplinary sanction, a written explanation must be requested from the employee. If after two days the employee does not provide the specified explanation, a corresponding act is drawn up;

- deprive an employee of a bonus or reduce its size for late submission of supporting documents and expense reports;

- if the advance report is not approved by the manager, withhold the accountable amounts from the employee's salary.

The implementation of these measures will bring order to the accounting of settlements with accountable persons and relieve the organization from the risk of penalties for possible violations.

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