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INCREASING AUTOMATION OF ACCOUNTING DOCUMENTATION

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KEYWORDS

1S, UzASBO, IFNS, bank accounts, registration codes, tax reports, Report, vedomost, FIFO, LIFO, Ministry of Finance of the Republic of Uzbekistan, Ministry of Justice of the Republic of Uzbekistan

ABSTRACT

This article analyzes information about the automation of accounting management improvement in Uzbekistan. In particular, accounting is carried out today with the help of various programs. These include the following programs: 1S, 1UZ, BEM, UzASBO, ERP (Enterprise resource planning system) and other programs. Today I will give you information about how the 1S and UzASBO programs, which are most used in accounting, work and for what purposes they are used in budget preparation.

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BUXGALTERIYA HISOBI HUJJATLARINI AVTOMATLASHTIRISHNI TAKOMILLASHTIRISH

KALIT SO'ZLAR:

1S, UzASBO, IFNS, bank hisoblari, ruyxat kodlar, soliq hisobotlari, Hisobot, vedomost, FIFO, LIFO, O'zbekiston Respublikasi Moliya vazirligi, O'zbekiston Respublikasi Adliya vazirligi

ANNOTATSIYA

Mazkur maqola O'zbekistonda buxgaleriya hisobini yuritishni takomillashtirishni avtomatlashtirishga haqida ma'lumotlar tahlil qilinadi. Xususan buxgaleriya hisobini bugunda turli dasturlar yordamida amalaga oshirilmoqda. Bularga quyidagi dasturlarni kiritish mumkin: 1S, 1UZ, BEM, UzASBO, ERP (Enterprise resource planning system) va boshqa dasturlar yordamida amalga oshirilmoqda. Bugun men sizlarga buxgaleriya hisobini yuritishda eng ko'p qollanilayotgan 1S va UzASBO dasturlarining qay tartibda ishlashi va ularning byudjet tashkilotlarida qanday maqsadlarda foydalanilish haqida ma'lumot beriladi.

KIRISH.

1S kompaniyasining 1991 yilda, ya'ni bozor iqtisodiyotining birinchi belgilari paydo bo'lgandan so'ng tug'ilgan. Uning asoschisi uning doimiy rahbari Boris Georgievich Nuralievdir.

1992 yilga kelib, o'z mahsuloti 1s buxgaleriya prototipi tayyorlandi. Uning e'loni 1992 yilda Comtek ko'rgazmasida e'lon qilingan, u erda Lotus 1-2-3 "stollar" va o'zining 1S mahsuloti namoyish etilgan. 1S buxgaleriya hisobining yaratilish tarixi kompaniyaning o'zi yaratilishidan ko'ra sirliroqdir. Dastlabki kodning rasmiy ishlab chiqaruvchisi 1S kompaniyasi rahbarining ukasi - Sergey Nuraliev bo'lib, u akasi bilan buxgaleriya hisobida yarim kunlik ishlagan va o'z ehtiyojlari uchun dasturni ishlab chiqdi - bugungi 1S buxgaleriya hisobining prototipi. Dasturiy ta'minot mahsuloti, hatto asl nashrida ham, juda muvaffaqiyatlidir - uch yuzdan ortiq nuxsalar birinchi nashrlarning floppi disklarida sotilgan.

O'zbekiston Respublikasi Moliya vazirligi tomonidan byudjet tashkilotlari buxgaleriya hisobini yurituvchi "UzASBO" dasturiy majmuasi 2011-yilda foydalanishga topshirilgan bo'lib, O'zbekiston Respublikasi Adliya vazirligida 2010-yil 22-dekabrdagi 2169-son bilan ro'yxatga olingan "Byudjet tashkilotlarida buxgaleriya hisobi to'g'risidagi yo'riqnomasi" talablariga to'liq javob beruvchi va respublikamizda Web-tehnologiyaga asoslangan holda ishlab chiqilgan ilk dasturiy majmualardan biridir. Dasturdan foydalanish bepul bo'lib, hozirda undan 26000dan ortiq tashkilotlar foydalanib kelmoqda.

MUHOKAMA VA NATIJALAR.

1S: Buxgaleriya 8,0 amaliy dastur paketi imkoniyatlari.

1S: Buxgaleriya 8,0 da barcha ma'lumotlar, bank hisoblari, ruyxat kodlari va korxona ishchilarining (pasport ma'lumotlari, kodlari, mansablari, maoshlari) saklanadi; 1S: Buxgaleriya 8,0 da barcha buxgaleriya, soliq hisobotlari avtomatik tarzda tashkil topadi

va ulami IFNSga chop etish yoki faylda saqlash mumkin. Hisobot tuzishni boshlash 1S:Buxgalteriya 8.0 da ishni boshlash uchun korxona haqidagi ma'lumot va korxonaning siyosiy taraflarini bilishning o'zi kifoya. Bunda dastur barcha dalillar orqali ish boshlashga moslashadi. Oddiy hujjat to'ldirish 1S:Buxgalteriya 8.0da hujjatlarni toidirishda ko'pgina ma'lumotlar avtomatik tarzda bariladi. Hisobotni yozish uchun ma'lumotni keltirish va tovar yoki xizmat turlarini ko'rsatish kifoya. Keltirilgan ma'lumotni bir hujjatdan ikkinchi hujjatga ko'chirib o'tkazish. Masalan: hisobot asosida yuk-xati yozish mumkin. Hisobotning oddiy tahlili 1S:Buxgalteriya 8.0 ning tezkor tahlilini bilish uchun quyidagi hisobotlarni ko'rib chiqiladi: aylanma qoldiq hujjatlari, hisob-kitob tahlili, hisob-kitob varag'i va boshqalar. Har qanday hisobot kerakli ma'lumotni olish uchun tuziladi. Masalan: omborga keltirilgan turli markadagi ventilyatorlarni hisobini olish uchun «Aylanma qoldiq vedomost orqali 4/01, hisobotga yoziladi. «Ombordagi tovar» hisob varaqasi orqali ventilyatoming qanchaligini bilish mumkin. Buxgalteriya va soliq hisobotlarini tuzish 1S Buxgalteriya 8.0 soliq va buxgalteriya hisobotlarini tuzishni yengillashtiradi. Masalan: buxgalteriya balansini tuzish uchun uning hisobot davridagi ahvolini ko'rsatish kifoya. Hamma ko'rsatgichlarni dastur o'zi to'ldiradi. Barcha hisobotlar dasturda saqlanadi. Hisobot ko'rsatkichlarini esa qo'l orqali kiritish mumkin va ushbu o'zgarishlarni dastur o'zi yodda saqlab qoladi. Ko'rsatgichlarni yuborib bank to'lovnomasini olish mumkin. 1S:Buxgalteriya 8.0 da aks etgan barcha to'lov hujjatlari osongina «Bank-mijoz» dasturi hisobiga kelib tushadi. Bankdan olingan ma'lumotlar ham osongina kirim to'lovnomalarida aks ettiriladi. 1S Buxgalteriya 8.0 orqali ma'lumotlarni almashishni 700dan ziyod kredit tashkilotlari qo'llab-quvvatlaydi. 1S:Buxgalteriya 8.0 asosiy afzalliklari: Soliq va buxgalteriya hisobini nazarda tutmagan holda ma'lumotlarni 1S:Buxgalteriya 8.0ga qisman kiritish orqali Tovar-moddiy zaxiralarini o'rtacha tannarxni qo'llab FIFO va LIFO usullarida hisoblashdir. Chakana savdodagi mahsulotlarni sotuv narxida hisob-kitob qilish imkoniyati yaratilgan (42 schyotni qo'llagan xolda «Savdoni baxolash») 40 schyotni qo'llagan va qo'llanilmagan holatda tayyor mahsulot ishlab-chiqrish jarayonini aks ettirish imkoniyati ko'zda tutilgan «Mahsulot ishlab-chiqrish (ish, xizmat)» Soliq va buxgalteriya hisobotida xo'jalik operatsiyalarini aniq holda hujjatlarda aks ettirish imkon mavjud. Tovarlar va materiallar hisob schyotini nomenklatura va saklash joyi uchun berish mumkin. Sharhnomalar va hisob turlari xar bir kontragent uchun alohida hisob schyoti beriladi. Berilgan hisob schyotlar hujjatlarga avtomatik tarzda kiritiladi.

O'zbekiston Respublikasi Moliya vazirligi tomonidan byudjet tashkilotlari buxgalteriya hisobini yurituvchi "UzASBO" dasturiy majmuasi 2011-yilda foydalanishga topshirilgan bo'lib, O'zbekiston Respublikasi Adliya vazirligida 2010-yil 22-dekabrda 2169-son bilan ro'yxitga olingan "Byudjet tashkilotlarida buxgalteriya hisobi to'g'risidagi yo'riqnomasi" talablariga to'liq javob beruvchi va respublikamizda Web-tehnologiyaga asoslangan holda ishlab chiqilgan ilk dasturiy majmualardan biridir. Dasturdan foydalanish bepul bo'lib, hozirda undan 26000 dan ortiq tashkilotlar foydalanib kelmoqda. Bugungi kunda byudjet tashkilotlari shaxsiy g'azna hisobvaraqlaridan ko'chirmalarni elektron

ko'rinishda mazkur dasturiy majmuadan olish imkoniyatiga ega. Shuningdek, dasturiy majmua orqali to'lov topshiriqnomalar g'aznachilik organlariga va moliyaviy hisobotlar yuqori turuvchi tashkilotlarga hamda moliya organlariga elektron raqamli imzo bilan tasdiqlangan holda to'liq elektron ko'rinishda taqdim etilmoqda.

2012-yilda "UzASBO" dasturiy majmuasining byudjet tashkilotlari xodimlarining ish haqi va unga tenglashtirilgan to'lovlarini hisoblashga ixtisoslashtirilgan alohida moduli ishlab chiqildi. Hozirda byudjet tashkilotlari tomonidan ish haqi va unga tenglashtirilgan to'lovlar bo'yicha xarajatlarga naqd pul olishga so'rovnomalar - g'aznachilik organlariga, jamg'arib boriladigan pensiya badallari bo'yicha xodimlar restri - Xalq banki filiallariga, plastik vedomostlar ro'yxati esa Ipoteka bank, Agrobank, Mikrokreditbank, Qishloqqrilishbank, O'zsanoatqurilishbank, Asaka bank, Turonbank, Xalq banki va Ipak yo'li banklariga elektron ko'rinishda yuborilmoqda.

XULOSA VA TAKLIFLAR.

Yuqoridagi ma'lumotlar va fikrlardan kelib chiqib, buxgalteriya hisobini yuritishni avtomatlashtirishni takommilashtirish juda dolzarbligini inobatga olgan holda quyidagi taklilarimni keltirmoqchiman:

- Bugungi kunda buxgalteriya hisobini yuritish xo'jalik yurituvchi sub'ektlarda muhimligini anglagan holda 1S, 1UZ, BEM, UzASBO, ERP (Enterprise resource planning system) kabi dasturlarni ishlab chiqish;
- Xo'jalik yurituvchi sub'ektlarda buxgalteriya hisobini yurutishni jahon standartlariga moslashtirish;
- Xo'jalik yurituvchi sub'ektlarni yangi axborot va texnologiyalari bilan ta'minlash;
- Xo'jalik yurituvchi sub'ektlarni buxgalteriya hisobini yuritishda IT sohasiga jalg qilgan holda, ularni shu soha bo'yicha bilim va malakalarini oshirish.

Xulosa qilib shuni aytishim mumkinki, buxgalteriya hisobini yuritishda turli dasturlarning qo'llanishi natijasida barcha ma'lumotlar, bank hisoblari, ruyxat kodlari va korxona ishchilarining (pasport ma'lumotlari, kodlari, mansablari, maoshlari) saqlanishi va hisobotlarni yuritish va topshirishda birqancha osonlashdi. Byudjet tashkilotlarida shaxsiy g'azna hisobvaraqlaridan ko'chirmalarni elektron ko'rinishda mazkur dasturiy majmuadan olish, dasturiy majmua orqali to'lov topshiriqnomalari g'aznachilik organlariga va moliyaviy hisobotlar yuqori turuvchi tashkilotlarga hamda moliya organlariga elektron raqamli imzo bilan tasdiqlangan holda to'liq elektron ko'rinishda taqdim etish imkoniga ega bo'ldi.

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