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**Annotation:** this article briefly discusses the introduction to the bugalteria course and the accounting of bugalteria. Attention is paid to the fact that bugalteria accounting is an important factor in the regulation of the production system and its development.

**Keywords:** bugalteria, economy, bugalteria account, consumer, money, value, resource.

Regardless of the form of ownership and network, accounting is carried out in all economic entities. It carries out continuous control over the structure, location, from which sources the financing in the economic entity is formed, and the course of changes taking place under the influence of the economic process and circulation. Accounting-consists of a continuous and interconnected system of monitoring and control over the economic activities of enterprises, organizations and institutions with internal management and obtaining current and final information for the purposes of external consumers. With the help of accounting, information is obtained about the amount of material values and funds of various types available in the farm, the state of calculations with other enterprises and organizations, the total volume of other resources in it; the volume and cost of prepared materials, manufactured and sold products are determined; financial results of economic activity-profit or loss are calculated; profitability of the enterprise and a number of other indicators of the enterprise and its components are calculated.

The origins of the modern accounting system go back to Luca Pacholi in Vinetia, the end of the Italian XV asming. Pacholi said that" an economic phenomenon must be recorded in an accounting book of information in an orderly and reliable way through a specific system". Many of the rules of law that depended on accounting were developed during the process of evolution. These are called accounting principles or concepts. Accounting plays an important role in all areas of the economy. Its main purpose is to clearly and timely indicate the financial condition of the company or organizations. Each state has its own accounting laws and regulations, and these systems can vary among themselves. Therefore, International Financial Reporting Standards and international accounting standards have been developed. These standards are aimed at providing uniform and understandable financial statements around the world. International accounting standards are of great importance in improving financial information exchange and economic relations, as well as in the growth of international investment. The following can be defined as the main functions of the bugalteria account:

- monitoring the processes taking place in the economic activities of the enterprise, organization and institution;
- represent the data obtained by observation in quantitative terms;
- reflection in the documents of the process that occurs in the economic activities of enterprises, organizations and institutions;
- conduct and influence continuous control over economic activities of enterprises, organizations and institutions;

- formation of complete and accurate information on the state and action of activation, property rights and state of obligation in the accounts of the bugalteria account;
- generalization of bugalteria accounting data for effective management purposes;
- it consists in drawing up financial, tax and other reports.

Knowledge in the field of bugalteria accounting is needed not only for future bugalters. Anyone who associates their Professional activities with business should pay serious attention to the study of this accounting system. Understanding the methodological foundations of bugalteria accounting is an important condition for a deeper assimilation of other economic disciplines and a competent solution to the problems that arise in economic practice. 3 main tasks stand before the bugalteria account:

1. Timely provision of enterprise management with information on funds and sources of its organization. In the accounting of the enterprise bugalteria, this task is explained as follows: implementation of the product (work, service) production plan, monitoring the nomenclature, type, quality of products specified in the plan, monitoring, determining the growth factors of the implementation of the plan; calculating the cost of products, finding factors of increasing cost reduction; controlling the implementation of

2. Protection of enterprise property. Regardless of which form of ownership the enterprise is based on, the bugalteria account must ensure a more economical attitude towards the property of the same enterprise, its caution against various losses, continuous control over their movement and their rational use.

3. It is necessary to introduce economic accounting in enterprises, strengthen it and introduce an economic regime (economy), and improve it.

Bugalteria accounting is one of the Economic Sciences, the theory of which teaches the technique, subject and method of organizing bugalteria accounting. This science is engaged in the introduction of its advanced methods, studying and generalizing the methods of accounting for bugalteria in economic networks. At the same time this science develops and recommends the introduction into practice of advanced forms of methods of accounting of bugalteria by other countries into economic networks.

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