



## SOCIAL CONSIDERATIONS OF ACCOUNTING

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**ABSTRACT:** - The article examines the social contradictions of accounting based on foreign experience. The author's approach was formed as a result of studying the studies of economists on social accounting, and the views of representatives of the sociological direction of accounting were analyzed in detail. Also, based on the study of economic literature, scientifically based conclusions are presented that reveal the essence of the social nature of accounting.

**KEYWORDS:** Social responsibility, sociological direction of accounting, social conflict, social impact, social importance, social accounting.

### INTRODUCTION

Today, from the point of view of the information requirements of consumers, accounting is divided organizationally into management and financial accounting. Management accounting allows you to create an internal (management) report used within the enterprise. The use of information from the management report makes it easier for the managers of the enterprise to make quick and appropriate decisions in accordance with the external environment and allows to determine the following: which segment of the business to develop, what prices should be set, etc.

As an information-control system, one of the functions of accounting is to awaken social consciousness and social justice in society, as accounting is constantly being improved to meet changing social needs. In solving this problem, a comprehensive approach to identifying the problems and contradictions of the social nature of accounting based on the concept of social responsibility of business serves as the basis. First, the social responsibility of the business is considered as measures aimed at the company's employees and operations that benefit the owners of the company. It is necessary to develop methodological and practical

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recommendations in accounting in order to satisfy all the needs of the above-mentioned entities and to balance their conflicting interests. Their use helps to preserve the integrity of the property of the owners by preventing the looting and inefficient use of the property, as well as to ensure the timely detection of the increase, and creates the opportunity to find real reserves to increase the profit.

### **ANALYSIS OF LITERATURE ON THE SUBJECT**

Professor L. M. As noted by Kindratskaya, "in the future, it is necessary to carry out separate research on the following problems, which are equally relevant to the theory and practice of accounting:

recognition of accounting analysis as a deepening of the essence of accounting and a new direction of the development of economic science;

generalization of social accounting recognition approaches"[1].

Professor I. Jigley conducted an Internet analysis of terms in English, Russian and Ukrainian languages related to the social responsibility activities of enterprises in order to determine the activity of publishing on the subject under consideration and the novelty of the issues under consideration.

Scientists have comprehensively studied socio-economic conditions and the development of accounting, proving that these processes are interconnected and mutually influence each other. Professor M. S.Pushkar, "modern society cannot exist without accounting, which is one of the information systems. At the same time, the development of the company imposes new requirements on the accounting system"[2]. French scientist J. As Rishar [3] rightly points out, accounting can be a social reality and/or an object of science depending on the

circumstances. Accordingly, the statement that accounting only reflects reality and does not shape it is no longer considered axiomatic.

Various issues of social interaction were widely discussed. For example, A. According to Rappoport, every theoretical position of accounting affects the society and every regulation should be accepted or rejected according to its social impact. According to them, the purpose of social accounting is to reveal the conflicting interests of different social groups. At that time A. Belkai, F.A. Beams, P.E. Fertix insisted on the introduction of the category of social costs and income, focusing the purpose of accounting on the analysis of social costs[4].

Research methodology. Methods such as observation, data collection, generalization, grouping, and comparison were used in the research. Also, based on the research of local and foreign scientists on the problems of the social nature of accounting, laws regulating the field, scientific conclusions and proposals were formed.

Analysis and discussion of results. Accounting professionals from different countries are paying more and more attention to social issues, and this is a natural reaction to the intensification of economic globalization processes, the expansion of the sphere of influence of multinational companies and the legal protection of members of society who locate production facilities in their territory, as well as the increase of public distrust in financial reporting indicators. is increasing.

Accounting can be an integral part of corporate social responsibility if the ethics of those who organize and maintain accounting are high. This should be inculcated in them from the first days of learning their profession. Our position is that it is inappropriate to separate social accounting as a separate type of accounting, information on social

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responsibility activities should be reflected in accounting and recorded in a separate section of financial statements. Social progress cannot be achieved without a responsible society that can criticize and control the government and the owners.

Even a minimum level of social justice cannot be achieved without effective accounting. Creative accounting is carried out when every accountant keeps accounting as he understands it, and because the accounting policy is different in every enterprise, with the desire to accurately reflect the enterprise's activity, and because it is not compatible with the fair distribution of the results of this activity and the provision of the social sphere. And a fair society is not a society in which everyone has the same amount of goods, but a society based on the principles of social justice and social solidarity and where everyone has equal opportunities.

The members of the society can overcome the social crisis only after they have complete information about the distribution of the results of their labor. Such information can be obtained only with the help of effectively organized accounting, provided that the integration processes are taken into account, and the completeness principle of reflecting the economic activity of enterprises is followed. In this case, as a result of integration processes, not only enterprises, but also corporate systems that combine capital appear. As a result, accounting becomes more complicated, and the scope of application is not limited to the search for efficient forms of labor organization and increasing profits, but also includes the manipulation of funds and the control of the number of employees (in order to prevent the appearance of excess labor, in cases where this can be avoided). The range of management will be expanded. Consideration of social factors inside and outside the enterprise, compliance with

ethical standards and environmental protection are among the main tasks facing any business entity. For them, these tasks and goals have the same importance and relevance as financial indicators. Because the level of social responsibility of business affects the value of business and indicators of economic growth. In order to solve these problems, it is necessary to change the approaches to the management of the enterprise. Taking into account the opinions of scientists about the dependence of accounting on sociology or economics, it can be said that when accounting is effectively organized, it can reflect social relations located at the intersection of social and economic relations.

Accounting is the main provider of information about the status and development of any enterprise for the management system. Accordingly, this information should also have a social orientation, its users are not only business owners, but also employees (interested in improving the well-being of themselves and their families), counterparties (interested in stable and decent relations), the state (to obtain information about the size of the country's national wealth) and society (interested in increasing the income of every citizen) should also be [5].

The development and use of modern information and communication technologies allows the organization of accounting to achieve such a goal. The only problem is that today no one assigns such a task to accounting, after all, under the rule of private property, every owner mainly cares about getting rich, sometimes - about improving the welfare of his workers, and almost never about society (people living in the territory around the enterprise, local communities, does not care about the people living in the country and society in general). Accordingly, the management structure of business entities should take into account the need to obtain

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fast and reliable information about the impact of the enterprise on various aspects of society.

## CONCLUSIONS

In this regard, representatives of the sociological direction of accounting considered it necessary to expand the subject of accounting. According to them, not an enterprise, but a certain society, and an accountant should not only calculate the profit, but also determine the socio-economic consequences of the actions of its administration. For example, it is not enough to calculate the costs of the enterprise, it is necessary to take into account the environmental consequences of this product. We do not agree with this approach, but at the same time, we believe that it is necessary for the enterprise to take on costs that reduce the negative impact of its activities on society and the natural environment and to reflect them as a separate cost item in the accounting system.

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