

## The History of the Formation of Accounting and the Stages of Development of Accounting in Uzbekistan

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### Abstract

*This article will talk about the origin of accounting and the different definitions given to it, its different stages of development in different countries, its brief history with regard to its initial application in our country and the stages of development of the entry of accounting into the Republic of Uzbekistan after independence and the opportunities created now.*

**Keywords:** *accounting, on accounting (law), Luko Pacholi, Timur traps, accountant, evolution, accounting, international sertifikats, accounting.*

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### Introduction.

Since the first years of independence, the Republic of Uzbekistan began to pay wide attention to all spheres of economic development. In particular, a whip was carried out by the Ministry of Finance of the Republic of Uzbekistan, the state tax committee of the Republic of Uzbekistan and the National Association of accountants and auditors of the Republic of Uzbekistan, as well as the further development of accounting, the development of tamoils. At the same time, the development of certain laws and regulations for a specific regulation of accounting, the equalization of international standards and the creation of regulatory documents is of great importance in the integration of Uzbekistan into the world economy. Another of these works is precisely the establishment of the teaching of accounting as an important economic knowledge even in higher and secondary special education, whose main reasons are that accounting is called the language of this business, and others that serve as the main source of economic information for business and entrepreneurial activities such as marketing, management.

Of course, our economy has gradually developed over time, including the law "on accounting", which has been developed whether it is higher education or not secondary special education in all, accounting has been introduced as the main subject and direction, and until now, many educational institutions are meeting the demand for accountants in our republic. Alternatively, we can see that there are different points of view if we rely on the formation of accounting.

According to some data, accounting it is an ancient iptidoi community structure that is said to have begun with the beginning of a fork in the middle, while with the emergence of money in some, there are views that accounting is also shaped and developed. But if we look at history with regard to our topic we can see that it was introduced into the first science as "accounting" by Luca Pacholi in 1494, with which, several years later, leakages to this Sox were developed, and it was in this case that the term accountant began to be used in relation to Soha workers.

At this point, it is natural in our home that the question of when accounting began to take shape or what it was like to enter. It is possible to answer this in such a way that we can also attribute it to

our grandfather Amir Temur from the 15th century and mainly in the great warlord. Because by Order of Amir Temur, an account book was kept by special working staff. Hatto also quotes in his book "The Iron traps": "let a secretary be appointed to record the receipts, the daily expenses, in every office of the Kingdom" [1]. another tradition states that Emir Temür gave each soldier a stone of a grain before the battle and ordered it to be thrown into a bowl. After the battle, he ordered the stones to be taken from the vessels, and determined the number of soldiers killed by looking at the stones that had been cast.

From this it is possible to see that the great commander used such a simple method of accounting as a simple input and balance. Of course, in a state with such a history, that is, in our country, only diligent reading is required of a person who currently wants to choose a Sox of accounting. We will be delighted once again if there is a large number of young people using such opportunities.

### **Literature is taxable.**

We will consider the history, origin, formation of the soxa of accounting, which we mentioned above, and the following definitions of Beryl for it. Accounting is the main link in the formation of economic policy, the management of the turnover of enterprise capital and accounting in the regulation of economic activity of production is the only mechanism for collecting data and bringing it into one system. In Western countries, there is a phrase "accounting is the language of entrepreneurship". It can be seen from this that the study of the science of "Accounting", from an ordinary entrepreneur to the head of an enterprise, and its mastery of the main method and methodology, is a requirement of today [2]. Russian scientist Ya.V. Sokolov, in his work "Istoriya razvitiya bukhgalterskogo uchyota", divides the emergence of accounting into the following three views: 600 years ago, as a result of the registration of targeted processes in economic life; 500 years ago, with the release of The Book of Luca Pacholi in this regard; 100 years ago, with the emergence of different schools in this regard. The period of birth of accounting is associated with the Italian land. The emergence of binary writing in society is the basis for the development of accounting.

In his work "treatise on account and records" (1494), Luca Pacholi revealed the concept of account writing. Even now this book is considered very relevant[2]. The fact that this person's book is relevant is that science teachers also insist on the educational process. The first to receive the position of accountant was Christopher Stecher, the clerk of the Innsbruck schötz palatasininng, in which the order of Emperor Mac - similian I, issued on February 13, 1498, is kept in the Vienna State Museum, and it is with this history that the name of accountants, owners of professions we now meet in large numbers, is also closely related. The textbook on accounting was first created in Russia in the XIX century. C. 1931. Clarko and N. A teaching manual named "Science" was published by the nemchinovs [3] and this book became a foundation for the creation of a teaching manual of exactly the science we are studying. According to some sources, in 1710, the first word "accountant" appeared in the Russian government's "notice of military and other affairs". During this period, much attention was paid to accounting and control in connection with the conduct of military reforms by Peter I in Russia[ ]. Alternatively, it is also necessary to briefly mention the subject of accounting. Hence the subject of accounting they are conditioned by the change in the form of ownership when transferring from one structure to another. the content is not the same in different economic arrangements. Their change is conditioned by a change in the form of ownership when moving from one system to another.

When we take a deeper approach to accounting history, we see that much earlier, that is, with the formation of arithmetic and records, the demand for accounting was also formed. The use of

accounting in the valleys of the rivers of Ancient Egypt, Babylon, Furqot and Djala, and on the banks of the Nile, anchayin was also significantly used. Many Dallis about the application of accounting Sox in these places have already been found and divided by archiologists. For example used popiruses in the Egyptian economy and accounting Sox. The length of such popiruses was three to four meters. Pipiruses contain not only numerical data but also other manuscripts, and are separated by Colors. Turning to the ancient Babylonian experience, they used plates in the buchhalteria Sox. These are one-card, they are treated with special methods, and in different ways the inscriptions are reflected. Documents of such state significance were stored in more muddy canverts or banks. But with the fire of time, changes were made to the accounting Sox as follows, and multiplication, the use of formulas, became widely popular. The parable now began to reflect information about the date, the number and name of the recipient, and the number and name of the value in the accounting documents in Babylon. Such documents have been preserved to this day and contain work orders, salary amounts and various distributions. Accounting, which appeared in the Persian country during the reign of the ruler Darius in this regard, was also an evolutionary stage of accounting. This evolution came to the 522-486 yis and the superior sides of this are similar to the present tarfi in that period, each worker was given a paybook and the wages received were written on it, and at the time of remuneration, the worker would show the notebook to the treasurer and receive his remuneration. But at that time, the accountant was named so that he was “the eye and ear of the ruler”. Accounting has an 8 thousand - year history in China, in which the stages of its formation date back to the 7th-13th centuries BC. In them, mainly accounting work was carried out in three sections, and the accounting of material goods was a four-column system. This system is expressed as follows:

$$\Pi - P = O_K - O_H$$

P-acceptance of material goods;

R-spending material wealth;

O<sub>k</sub>-the residue at the end of the period [3]

One by one we touch on the accounting history and the stages of formation we see that the data is very much lekim regarding the subject of the introduction of accounting in Uzbekistan and looking at the periods of determination by law we see the law adopted in the Republic of Uzbekistan “on accounting”, adopted on August 30, 1996. In this law you are talking about the changes to the present they are stated as follows: Republic of Uzbekistan( Bulletin of the Supreme Assembly of 1996, article No. 9,142; The Ohio House of Representatives newsletter,2013, No. 4,98, No. 10, Section 263, No. 12, Section 350, 2014, No. 5,130; 2015, No. 12, Section 452) was amended and amended[4].

### Research methodology.

The theoretical and methodological basis of this article was the development of accounting and its stages of formation into different states in different ways, the tariffs and methodological manuals given to us, the stages of its application by our great-grandfathers in the history of the country as well as the emphasis on Sox after our independence, a number of developed laws and At the same time, the research process used such methods as taxing accounting and studying its historical origin, as well as a fundamental study of its laws in practice and observing the changes that have taken place.

### Conclusions and suggestions.

Based on the above information, it is possible to make a proposal and conclusion on the topic as follows. The various assumptions made about accounting and the assumptions about its origin are only found, and we have also cited a few of them. But the taxiles showed that " accounting "was officially brought to science by Luca Pacholi of 1494, through the work" treatise on accounts and records", which was cited above. It was with this that a methodological Manual of accounting and a separate profession were introduced, and the owners of such professions began to be called "accountants"later. To date, the name has not changed, and the profession has reached a number of high-profile occupations in the countries.

We have cited above about the entry and formation of accounting in our country but this is the main requirement that young people who work in the Soha and want to become Soha want to become mature professionals in the future, so that they receive certificates that are recognized not only in our homeland, but in the international category and are required to Of course, as with all Soha, there are international certifications in accounting, and it is no secret that those who own them work in large and prestigious companies with a high monthly salary. Examples of such certificates, for example: ACCA; CIMA; CFA; CIA; CPA; CA/CMA are like Of course it is not easy to be the holder of such a certificate and it takes an average of 3-5 years to obtain them. Owners of such a certificate receive an annual salary ranging from 36,000 to an average of 120,000\$, or even higher, in accordance with the hardships suffered. Such a certificate was also introduced for the countries of Uzbekistan and the CIS. These are CAP and CIPA certificates, while the requirement for obtaining them is 1-3 years, accountants who own such a certificate receive an average annual salary of between\$ 6,000 and \$ 30,000 and above. This is of course determined by the company in which the accountant works and the amount of work. The creation of such opportunities and attention to the Soha requires Young accountants to receive only a good education, as well as to have an excellent specialist who will work more on himself.

The development of accounting in Uzbekistan and the current large number of international class accountants can also be another reason why Young accountants turn out to be good cadres and specialists in educational fields. The basis of such changes and achievements is a sign that accounting has changed only for the better since its first introduction and has been supported by our state.

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