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ACCOUNTING MODELS

Abstract: The article describes the international models of accounting and their features. On the basis of accounting models, it has been highlighted the occurrence of tax accounting. The content and necessity of the tax account is revealed taking into account scientific discussions and recent changes in the legislation.

Key words: accounting, model, accounting model, taxes, tax accounting, tax reporting, tax payments, taxpayers, tax liability.

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Introduction

In order to reveal the essence of tax accounting, which is a new direction of accounting, it is necessary to scientifically study the models used in the world practice of accounting. In general, in the study of accounting models, it is necessary to distinguish between "account model", "national model of account", "international model of account".

The Model is understood as a system envisaged on the basis of material or thinking, as a means of obtaining information about another system.

The Model is to visualize according to a specific feature of the systems in operation and function in progress.

In relation to the national system of Accounting, its model is widely understood. Models of national accounts differ from each other in the features of economic, political, social and other processes carried out in countries. Proceeding from the scientific essence of the accounting model, he was one of the first and was created by the Italian mathematician Luke Pacholi. This model was called "double entry" and is considered the basis of the current accountancy.

Since the second half of the twentieth century, economists conducted scientific research on account models and analyzed them according to several criteria. On their basis, two types of views: deductive and inductive views were distinguished.

In a deductive view, the influence of external factors on the formation and development of accounting model is studied. Also in several countries,

economic, political, social and other conditions are similar, which have an impact on the accounting system.

The founder of the detective look is g.RBeing a Hetfield, he described accounting in Western countries as three methods: American, British, continental and gave them explanations.

Many Chinese economists, including professors Lee Sinhe (Nanjing University) and tan Yunwei (Shanghai University) and others, have acknowledged in their research that the accounting system is influenced by the following omillarni:

- 1) political factors;
- 2) legal factors;
- 3) economic factors;
- 4) international factors;
- 5) cultural factors;
- 6) factors related to education;
- 7) factors related to the professionalism of accounting.

In Chinese studies, there is also the concept of "mogo" or "native state", which means that in addition to economic, political and cultural cooperation of certain states, it has a great influence on its legal base, including on the accounting system.

The researchers noted the following as the "native state": - the United States, its Model influenced the model and system of accounts of the countries of Mexico and South America; - Great Britain, its model forms the basis of the principles of accounts of the countries of Australia and India; -

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France adopted the civil codes of the countries of Southern Europe, South America on the basis of

On a global scale, the accounting system is divided into the following major models:

- continental (European model);
- British-American model;
- South American model;
- Islamic model of accounting.

Classification of three models of accounting system in Russia g.Miik, G.Mueller, X.Created by gernons. Bunda shows the following main models:- English - American model (USA,UK, Netherlands, Australia, Canada, etc.); - continental model (Germany, France, Austria, Belgium, Gresia, Denmark, Spain, Russia, Switzerland, Japan, etc.); - South American model (Argentina, Brazil, Chile, Ecuador, Paraguay, Peru, etc.).

In the continental model, the main purpose of accounting is not to satisfy the interest of investors,

but to determine, calculate the tax base in accordance with mandatory state norms.

Also bunda has a printsiplal character of legal norms and rules. The executive body of the accounting system is controlled by the government. An inductive view is an alternative (alternative) to a deductive view, which relies mainly on statistical techniques of Economic Analysis. Research in this regard is conducted by major international companies (KMPG, Price Waterhouse Coopers, Ernst & Young, Deloitte & Touche Tohmatsu).

Z.N.Y.In his scientific work, Gurbanov expressed the following points about the continental model: "in the continental model, the accounting system is formed and maintained on the basis of principles, rules of direct taxation. When this model is established, the indicators of the tax account with the financial accountant account are compatible.

Therefore, the "continental" model is sometimes also referred to as the "tax" model."

Table 1. Accounting models

Models	Specific features
Britain-America	Focused on the interests of investors, creditors and shareholders
Continental	High level of interference of the state in the accounting policy of enterprises
South America	It is aimed at maintaining the fiscal policy of state bodies
International	It is aimed at the interests of transnational corporations and foreign participants of the international currency market
Islam	Religious factors are high, as well as prohibits speculative income and other activities

On the basis of the study of scientific works and economic literature, we came to the conclusion that there are British-American, continental, South-American, Islamic and Internasional models of accounting, and their characteristics were presented in Table 1.

As a result of the analytical and comparative research carried out in the field of modeling accounting in the late twentieth century, the need for the formation of new models of accounting appeared. New methodological approaches are being prepared to the development of new models of accounting accounting, which correspond to the requirements of the globalisation and information process taking place in the world.

I.V.Kiseleva, N.V.Laughing at the fact that we can call the new model of Accounting an integrated-technological model, the essence of which is that the direction of economic subject information to a single field of information with the help of new information technologies.

The main objective of the study of accounting models was to determine its types or components. In the international standards of financial accounting,

where financial and Managerial Accounting is recorded as a component of accounting, in the subsequent period, the concepts of "tax accounting" or "tax accounting" in the economic literature are covered as a subsystem of accounting.

In this regard, Economist scientists recognize financial, management and tax accounting as a separate type and subsystem of accounting.

Including, O.N.Y.Volkova wrote that "as a result of the development and complication of the tax system in developed countries, there was a need to accurately calculate the tax base. Both the state and the proprietor and the stewards knew that for such calculations, the only and the only information is the account information that is collected in accordance with these generally accepted principles. This is how the tax account appeared."

Eat it.V.Sokolov, V.Eat it.Sokolovs noted that "the single accountancy was divided into financial and managerial accounts. From it, the account of small enterprises was separated. Since 2002 year, the tax account has been officially announced in our country. Also, they wrote, "the current (from 1950 year) stage brought about the development of the balance in terms

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of dynamic and statistical interpretation of views. While the dynamic interpretation and evolutionary techniques of calculus led to the birth of the management account, the statistical interpretation - led to the emergence of the international standards of financial reporting (IFRS) and the national system of charters. These two interpretations affected the formation of a tax account.

I.V.Kiseleva, N.V.Kulishlar expressed the following views on the formation of the tax account: "as a result of the improvement of tax legislation in economically active countries, as well as the requirements for transparency and completeness of information in financial statements, a special new type of account appeared – Tax Accounting, its own methods, types of assessments and records, as well as a system of rules."

Z.N.Y.According to Kurbanov, " the origin of the tax account is the result of the intersection of the system of taxation with the accounting (financial) account, that is, their interrelation.

There are three types of accounts, depending on the interest of users of data, these are financial, managerial and tax accounts. Each of these has its own purpose, function, object, subject and method."

Under current conditions, accounting is developing towards integration rather than differentiation. The emergence of new types of accounts, including tax accounts, is the result of the progressivization of scientific thought.

The result of scientific research shows that the concept of tax accounting is interpreted differently in normative documents, by economist scientists and practitioners.

In particular, in paragraph 25 of Article 313 of the tax code of the Russian Federation, the tax account is defined as follows: "tax account is a generalized system of information grouped in accordance with the procedure established by the tax code for determining the tax base on profit tax on the basis of initial documents".

In Article 39 of the tax code of the Republic of Uzbekistan "identification of objects of taxation and objects related to taxation and their accounting", the tax account is recognized as follows: "the object of taxation and objects related to taxation in each type of tax and other mandatory payment shall be determined in accordance with a special part of this code.

The income of taxpayers, as well as the corresponding discounts on them for the calculation of taxes and other mandatory payments, are reflected in the reporting period in which they are recorded (calculated method), regardless of the time of payment and the date of receipt of money.

Accounting of property is carried out in accordance with the legislation on accounting".

Also in Article 43 of the tax code, the concept of " tax report "is described as follows:" the tax report is a document of the taxpayer, which includes calculations and tax returns, as well as applications for calculations and tax returns on each type of tax and other mandatory payment or on paid income, which is compiled in the form approved by the state "Z.N.Y.Kurbanov described the "tax account" as follows: "tax account – this is a system of accounting information necessary for the determination of the taxation base on taxes and other mandatory payments paid by economic entities and the compilation of tax reports.

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