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Abstract: In this article, the accounting profession is considered as a specialist who knows his work, has various personal and professional qualities, and thinks about the secrets of his profession.

Key words: accountant, professional accountant, profession of professional accountants, auditors, audit firms, large, medium and small businesses and private organizations, commercial, industrial and financial companies, accounting ethics.

Today, at the time of large-scale modernization of our country's economy and integration into world markets, professional accountants' skills are considered very important in our republic. Today, accountants actively participate in the activities of the society and serve in various organizations on a wide scale.

In fact, there has always been a job for an accountant in society and there has always been a need for them. Historians say that accountants appeared on earth earlier than money.

It's not just a saying, "the walls of the most ancient tombs found by archaeologists are engraved with jewel registers of dead kings and pharaohs. According to some historians, writing arose precisely from calculation and control. People had to count their (and someone else's, of course) good deeds, so they invented letters and numbers"¹.

After all, by the 20th century, the image of an accountant changed: from a master of money and an intellectual, he became a simple, boring executor of someone else's will, sometimes cunning and a thief, but always acquired brightness and individuality.

Therefore, there is an opinion that a real accountant chronically does not trust anyone and anything and perceives all information through the prism of distrust. First, he must check and analyze the fact, and only then draw a conclusion about its correctness. So what should a real accountant be like? A person who associates himself with accounting must clearly understand this and strive for professional growth.

Professional accountants can work in almost all areas of the economy, that is, as internal, independent auditors or consultants in various specialized fields, in accounting and auditing firms, large, medium and small businesses and private organizations, commercial, industrial and financial companies, government bodies and non-governmental organizations leads.

Because today, the improvement of economic management, the emergence of market relations, the use of various forms of property, in the process of establishing enterprises with the participation of foreign partners, orientation to international accounting models (standards) implies a further increase in the role and importance of accounting and auditing.

What should be considered in the accounting profession: first, the accountant must be able to make decisions independently; secondly, to have management experience; thirdly, it must maintain full accounting records in accordance with national legal standards and corporate requirements. He is also required to be able to cooperate with tax authorities and external audit consultants, to interact

¹ PROFESSIONAL ACCOUNTANT AND HIS STATUS. <https://scienceforum.ru/2012/article/2012000456>

with the management of the company in order to successfully solve the assigned tasks. To be a real and professional accountant, he should approach his profession with maximum care, be responsible and persistent.

Accountant (from the German "Buch" - book and "Halter" - owner) means a specialist in the field of accounting.

The word "accountant" appeared at the end of the Middle Ages. In 1498, Holy Roman Emperor Maximilian I appointed Christopher Stecher as "accountant"².

Professional accountant is the official term of the International Association of Accountants. According to the standards adopted by this international organization, "professional accountants" include the following professions: chief accountant, auditor, financial director and tax consultant.

In practice, a special department responsible for accounting operations in an enterprise is called the accounting department or the provision of accounting services (outsourcing). Also, the accounting department is usually managed by the chief accountant, in addition to which there are also deputy chief accountants and ordinary accountants. Depending on the size of the enterprise and its document circulation, these positions can be combined or filled by others (for example, accountant-auditor, accountant-cashier, etc.).

In fact, accountants must constantly engage in self-professional training, monitor changes in the basic rules of accounting, changes in legislation, and, if possible, attend specialized seminars and training courses. Today, many accountants working in organizations in various industries are getting a professional accountant certificate after passing special certification.

Professional accountants (auditors) play an important role in society. Investors, creditors, employers and other members of the business community, as well as the government and the public, rely on professional accountants (auditors) for advice on various financial accounting and reporting, financial management, legal and taxation issues. The attitude to the fulfillment of professional obligations and the behavior of professional accountants (auditors) in the process of providing services affect the economic well-being of society and the state.

Professional accountants (auditors) can only be trusted if they provide the above services at a high level, which confirms the legitimacy of public trust. Professional accountants (auditors) around the world are interested in informing users of their services that these services are performed in accordance with ethical and quality requirements designed to ensure the highest professional standards.

The main goal is to work according to the highest standards to achieve the highest level of professionalism, efficiency and meeting the needs of society. For this, investors and other interested parties rely on professional accountants to prepare and review financial statements.

Therefore, compared to other professions, the concept of professional ethics is especially important for accountants. Professional organizations that unite professional accountants play an important role in creating and disseminating standards of accounting ethics.

The accounting profession itself is a slow and arduous climb. Making a name for yourself and moving up quickly is hard enough. The accountant's career is predetermined, again - the desire arises. Almost every aspiring accountant can reach a high-paying management position. In this profession, the age of an accountant is important - over the years, a person becomes a professional in his field, acquires many skills and abilities. Although a lot depends on the specialist himself.

The first accounting code was adopted at the beginning of the 20th century and in 1906 the American Accounting Association was established. At the same time, for the first time, the proposal to develop a professional code of accountants was put forward by Robert Hyster Montgomery (1872-1953), who is recognized as an American accountant and the creator of modern auditing. The Ethics

² PONYATIE PROFESSIONAL ACCOUNTANT. <https://scienceforum.ru/2012/article/2012000456>

Committee, whose duties include the task of reviewing complaints received. Considered the founder of modern professional accounting - John Lansing Kerry (1900-1984) - he created several works on this subject. Including Professional Accounting Ethics (Public Professional Ethics Accounting (1946), "Professional Ethics of This Accountant" (Professional Ethics Certified Accountants) (1956), Ethical Standards of the Accounting Profession, Accounting Profession (1966) and others. All of them are devoted to the ethical side of the accounting profession, solving complex ethical problems is the main problem of modern accountants.

The conduct of professional accountants. Each profession is determined by knowledge, skills, attitude and characteristics, which are the moral values that represent it. As with others, the sustainability of the accounting profession depends on the quality and efficiency of the services they provide.

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