



Characteristics Of Payments For Lawyer Services, The Concept Of Working Funds And Effective Ways Of Accounting For Them.

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Abstract: This article describes the activities of lawyers providing legal services in developed countries in order to ensure their protection, their fee-the amount of remuneration, the procedure for its provision, etc. According to the expert, the provision of legal services should help reduce risks for the self-employed, including those who use the services of lawyers with optimal accounting conditions. At the same time, a mechanism has appeared in the accounting department of the law firm that allows collecting funds spent on its maintenance from the debtor.

Keywords: legal services, funds of the self-employed, optimal working conditions, income, income, turnover of funds, flour.

Introduction. Relevance of the topic. The legislation of our newly developing country is becoming more and more perfect and modern. The role of the advocacy service, which is the most necessary and widespread of legal services, in conveying these to our people and entrepreneurs and fully explaining their essence is immeasurable.

Therefore, on January 19, 2017, the Resolution of the President of the Republic of Uzbekistan No. PP-2733 "On measures to radically improve the activities of legal services" was adopted, which was intended as important issues for 2017-2021 In the strategy of actions, "deepening of democratic reforms aimed at improving the construction of the state and society and improvement of the organizational and legal foundations of the state service in the modernization and development of the country, legal assistance aimed at ensuring the rule of law and the fact that the issue of "fundamental improvement of the quality of legal services" was raised indicates the relevance of the topic.

Analysis of literature on the topic. Scientists and practitioners in our republic and around the world are working on this topic with their own views. These include L.B. Khvan, F.H. Otakhonov, Z. Muqimov, H.T. Odilkariev, O. Okyulov, H.B. Boboev, I.B. Zokirov, O.Kh. Mukhamedov, etc.¹ In the works of these scientists, this issue has not been fully studied, and in their legal services, the issues such as legal services, fund payments, and structural funds have been considered.

Research methodology. The article uses methods such as analysis and synthesis, cause and effect, logical analysis, induction and deduction, time and space, systematic approach, economic mathematics, traditional economic analysis, and statistics.

Analysis and results. Every service in our society, regardless of the means and methods by which it is performed, is paid for and has its own price. The amount of service fee that should be paid for services cannot be known in advance precisely and completely; it is determined by the costs and efforts involved in its performance upon completion of the service. When a company produces a product, the costs incurred are clear and are expressed as cost. The service fees of service providers are considered their income, and the company operates

¹ Хван Л.Б. "Солиқ ҳуқуқи" 2001 й. 430-Б Консаудитинформ нашриёти, Отахонов Ф.Ҳ. "Юридик хизматнинг хўжалик шартномаларини тузиш ва уларнинг ижросини таъминлашдаги роли" Ж.Хўжалик ва ҳуқуқ. – 2001. – 10-сон. – Б.26-33., Отахонов Ф.Ҳ. "Юридик хизматнинг хўжалик шартномаларини тузиш ва уларнинг ижросини таъминлашдаги роли" Ж.Хўжалик ва ҳуқуқ. – 2001. – 10-сон. – Б.26-33., Мухамедов Ў.Х. "Ҳуқуқшунослик асослари". Тошкент.: Ўзбекистон Республикаси ИИВ Академияси 2019 й. 348-Б.



on this basis. The payment made by service providers for the services performed in relation to its working capital is important.

The large amount of working capital does not determine whether it can be called profitable, perhaps the amount added to the service indicates its profitability.

Income is the receipt of any monetary funds or material assets with monetary value by the enterprise through its activities, the sale of goods and services, and the monetary, commodity and material receipts received as a result of its economic activities. The essence of the economic direction of income is to cover all expenses, taxes, fees and profit. Profitability and profitability are the final financial and economic indicators of the organization of the service industry. Service turnover is one of the main indicators describing the activity of the organization of the service sector. According to its economic content, the turnover of services describes the final result of the organization's activity, the fulfillment of contractual obligations, and the level of participation in meeting market needs. In market conditions, the turnover of services directly depends on the market demand for these products. The ability to provide services in a given volume is determined only after studying the possibilities of selling to potential buyers at competitive prices.

The turnover of legal entities is mainly formed by the services provided by lawyers. This turnover increases depending on the number of lawyers and the services provided. The degree of this increase does not indicate the extent to which the legal entity has such a large turnover. To put it in a metaphorical sense, a company providing a trading service buys a product, adds a markup on it, and delivers it to the buyer. If we consider the markup as the company's income, then selling it at the price it received due to low demand will bring it neither income nor profit. Each of the lawyers working in the advocacy structures receives monthly fees determined on the basis of the internal procedure, and these monthly payments are considered the structure fund, and all expenses and costs of the advocacy structure are covered by this accumulated fund. Regardless of how much money a lawyer deposits into the organization's account for services and closes it through the monthly financial statement, no more than the established fund fee is withheld from it, and the remaining part of the fund fee is considered the lawyer's income and belongs to him. The level of profitability of an advocacy organization is expressed not in its deposit amount, but in the fund fee collected by it.²

The gross profit is determined as the difference between the sales revenue and expenses of the trading companies that we have given above and is spent accordingly.³

Accounting for sales revenue. Income from the sale of goods by trade and catering enterprises is determined in accordance with IAS No. 21 by subtracting the amounts of the debit turnovers of accounts 9040 "Returns of goods sold" and 9050 "Discounts granted to buyers and customers" from the credit turnover of account 9020 "Income from the sale of goods".

Accounting for costs included in the cost of sales. In trading enterprises, costs included in the cost of sales are understood as expenses that make up the cost of goods sold.

In trading enterprises, cost is expressed by debiting account 9120 "Cost of goods sold". Considering that the fees received by the legal entities belong to the lawyer himself, the legal entity can only deduct a portion of the fund from it, and the rest is distributed as the lawyer's income, in order to optimize the accounting of the legal entity, the legal entity should allocate the funds received from the legal entity's services to the legal entity that it is not an

² Қ.Ж.Мирзаев, Т.С.Шарипов, Ш.А.Султонов, Ф.С.Мустафоев, Э.С.

Файзиев. Хизматлар соҳаси иқтисодиёти. Дарслик - Самарқанд: «FAN ВУЛОГ'И» нашриёти, 2022, 252 бет.

³ Б.Уразов, С.В.Вахидов. БОШҚА ТАРМОҚЛАРДА БУХГАЛТЕРИЯ ҲИСОБИНИНГ ХУСУСИЯТЛАРИК. Дарслик, 2010 – 445 б.



income, the remaining part of the cost will not be gross profit, that is, without using the accounts of sales income 9020, cost of goods sold 9120 if the funds received by the legal entity's account are reflected as targeted income through account 8850 and the fund payment through account 8860, it will be easy to determine the level of profit and loss, avoiding unnecessary paperwork. This is clearly visible.

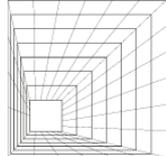
By introducing new accounts in accordance with the legal structures, we achieved the following accounting transactions.

№	Content of the post	Dt	Kt	Amount
1	Fee income paid to a lawyer	5110	8850	
2	A foundation set of advocacy structure	8850	8860	
3	Social tax deduction was calculated for the lawyer's salary	8850	6520	
4	The lawyer was charged a fee	8850	6710	
5	The salary of administrative technical staff was calculated	8860	6710	
6	Social tax deductions from salaries of administrative and technical employees have been calculated	8860	6520	
7	Spent on banking services, utility bills, office supplies, household chores, equipment purchases, etc.	8860	6010	

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<p>Тураев Шахриёр Шодиёрович. ХАРАКТЕРИСТИКА ПЛАТЕЖЕЙ ЗА АДВОКАТСКИЕ УСЛУГИ, ПОНЯТИЕ РАБОЧИХ ФОНДОВ И ЭФФЕКТИВНЫЕ СПОСОБЫ ИХ УЧЕТА.</p> <p>Аннотация: в данной статье показаны юридические услуги, которые считаются все более востребованными во всех развитых странах, юридические услуги,</p>	<p>Turaev Shakhriyor Shodiyorovich. CHARACTERISTICS OF PAYMENTS FOR LAWYER SERVICES, THE CONCEPT OF WORKING FUNDS AND EFFECTIVE WAYS OF ACCOUNTING FOR THEM.</p> <p>Abstract: This article shows the legal services that are considered increasingly in demand in all developed countries, legal services that operate to meet demand, the</p>
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действующие в целях удовлетворения спроса, размер выплачиваемых за них гонораров, порядок и способы его оплаты, показаны пути повышения эффективности выплаты причитающихся денежных средств при оказании юридических услуг, ускорения внесения выплаты на счет с использованием оптимальных и удобных методов учета. При этом показаны способы внесения средств, выплаченных за юридические услуги, в бухгалтерский учет через удобный механизм и его усовершенствование.

Ключевые слова: адвокатская услуга, размер оплаты, эффективность использования средств, оптимальный метод, счет, доход, оборотный капитал, сделка.

amount of fees paid for them, the procedure and methods of payment, and shows ways to improve the efficiency of paying due funds when providing legal services, acceleration of payment into the account using optimal and convenient accounting methods. At the same time, methods of entering funds paid for legal services into accounting through a convenient mechanism and its improvement are shown.

Key words: attorney service, fee amount, efficiency of use of funds, optimal method, account, income, working capital, transaction.