Skills of vocational education in the aspect of development accounting in the organs of social insurance

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1. Introduction

In the condition of transformation in the aspect of accounting regarding to the ISFA (International Standards of Financial Accounting) the role and necessary of researching vocational education in this sphere are increased. Just to this new condition for harmonization vocational skills of accountants of social insurance organs in regarding to the new insurance system, importance of work report reflected in next aspects: (1) Defined differences and generality of social protection and social security; (2) Using moments of social security and social protection; (3) Offered author’s new function (protective) of social insurance, suitable to the insurance system. Organization of synthetically and analytical accounting in the aspect of social insurance in the departments of social insurance agency confirmed in the accounting policy of this Agency. The main goal of this scientific research to define the needs for vocational improvement of specialists on accounting sphere regarding to the transferring accounting system to the international standards of financial statements. Contributions to social funds are levied in the form of so-called accruals and deductions (except for contributions to the social insurance fund against industrial accidents and occupational diseases resulting in disability, which are collected only in the form of accruals) [1].
The payers of insurance contributions in the form of accruals are employers, and the type of deductions are paid by the employees themselves although employers are also responsible for transferring them to the appropriate funds [2]. Social insurance, as a wider position than social security, is studied by both foreign economists and economists of the country. Social insurance is a form of social security, expressed in the provision of socio-economic guarantees to the population and contributes to the possibility of maintaining a living standard, the development of a person's abilities, regardless of his financial situation, level of wages and the influence of economic factors [3], [4]. Governments are often unable to finance - social protection expenditures in the required amount from general taxes, therefore, the traditional way to solve this political and economic problem has been to define in special legislation the procedure for targeted financing of social insurance programs [5]. The duration of payment of contributions, their amount, as well as the quantity of insured earnings directly affect to the determination of the amount of payment. Budgetary institutions and organizations, as well as self-supporting enterprises, are obliged to submit monthly and quarterly reports to the relevant social funds, to the tax inspectorate and the statistical office on labor costs, the number of employees, etc. Officials of enterprises guilty of violating the established procedure for registering payers of fees, paying payments to the Pension Fund, failure to submit reports to the Fund, depending on the circumstances of the case, are brought to financial, disciplinary, and administrative responsibility in accordance with the current legislation [6].

One of the leading places in enterprise management is occupied by a modern accountant. He is not only responsible for maintaining accounting accounts, but also carries out a lot of work in planning, monitoring, evaluating, and reviewing the economic activities of the enterprise, in controlling and developing management decisions. Managers and specialists who are associated with a specific management cannot do without possible operational external and internal information when creating and making management decisions aimed at improving the production, economic and other activities of the institution [7], [9]. Existing systems of automated or machine processing of economic information, as a rule, provide internal information only for accounting, statistics, consolidated reporting, etc. And therefore, the necessary information for making management decisions, managers for the most part must collect and process manually or in another ineffective way. In the context of the transition to a market economy, the role of managing the activities of budgetary and scientific institutions, primarily it’s most important function - economic analysis, increases significantly [10]. The latter should serve as a basis for identifying shortcomings and reserves in the activities of institutions, choosing more rational methods and ways to improve the efficiency and quality of their work. The modern process of modernization of the social protection system of the population depends on the adequate formation and development of the institutional environment, which will help to fully implement the main state functions are related to the creation of conditions that ensure a decent life and free human development. But it should be noted that throughout its existence society creates and is called upon to comply with laws and, in turn, takes measures against those who violate them.

Offered approaches and methods of calculation, accounting entries are novel ideas in combination with theoretical ideas of different foreign and national scientists transformed to the practical features of really insurance system of Tajikistan. The main and basic difference of this research work from the similar foreign papers reflects in the national features of accounts, ledgers and in whole accounting and tax system of the republic. During the research we used more suitable aspects from each studied opinion of scientists. Because it is impossible to realize in practice same approach and method of one country in another country with own fully another system and traditions.
2. Method

In the process of research work used economic, statistical, and accounting methods and methodologies of data analyzing. Scientific project of this problem consists of analyzing the trends of accounting system transformation in correlation to the system of social insurance [11], [12]. Regarding to the social insurance system we should research some information about the conceptual definitions of social security and social provision of population. Currently, in modern conditions, the concepts of "social security" and "social protection of the population" are closely intertwined. Therefore, in our opinion, there is a need to distinguish between these two concepts [13], [14]. Previously, only the concept of "social security" was used, as the population was provided with material and non-material assistance from the state, but in modern market conditions the concept of "social protection of the population" was used, because there was a need and need to protect the population. Market conditions are very tough and not everyone is able to withstand and survive on their own without government social support. How can such a vital issue as social protection of the population and social security not affect the population? Therefore, we can safely say about the relevance of the topic. Since always and everywhere the issue of the life and well-being of the population worries and will worry, at least it should concern everyone [15], [16]. At least from such considerations that sooner or later every person, regardless of their position and financial condition, will need social protection of the population, because no one can be insured against unforeseen situations. Social protection is a new concept for modern conditions. This term consists of two social concepts - all relations associated with the population, society, protection - means to help in the event of adverse events. And social security means the provision of the population by the state. From this, we concluded that the earliest expression was "social security". Because the population needed financial and material support, and social protection of the population already arose later, when an already disabled society needed not only provision, but also protection, since in the transition to market relations, there was a need for material and non-material protection of the population. To determine the commonality and differences of these concepts, we decided to collect the definitions of scientists in social security and social protection of the population, and then draw from all the collected material a certain scientifically and practically grounded conclusions [17], [18]. We would like to note that from the table of commonality and differences between social security and social protection of the population we compiled, it became clear that there are still more differences between these concepts than commonality. So, we give the following definitions: (1) Social security is a policy of ensuring and protecting the population by the state, i.e., a set of laws and rules for social protection of the population; (2) Social protection of the population functions based on the social policy of the state, i.e., implements social security laws and regulations.

As a confirmation of our opinion, it should be noted that since the word fund is used in relation to the social protection of the population, and not to social security, therefore, social protection of the population is the executive branch, and social security is the legislative branch. We concluded that it is worth distinguishing between the concepts of "social protection of the population" and "social security", because although there is a commonality by purpose, but by functions, time of appearance and state status are different. In the process of studying the generality and difference of social protection of the population, the following proposals are put forward: (1) use in practice the concepts of social security and social protection of the population separately; (2) realizing an economic reformation regarding to socio-economic conditions. In addition, it should be noted that, like any system, the system of social protection of the population has its own functions. It is in the functions that the purpose of social protection is reflected. Social protection functions are classified as follows: (1) Economic function - manifests itself in the influence of social security on economic development and well-being, both of individual groups of citizens and the entire state; (2) Political function - social security evens out all segments of the population in difficult financial and economic situations in the life of each person. With the help of this function, a prosperous life is guaranteed by the state in any vital difficult situations of citizens; (3) Demographic function - this function is manifested in benefits for pregnancy and childbirth, benefits for child care and other types of benefits that help to raise a healthy future generation; (4) Social and rehabilitation function (this function was first developed by Professor R.I. Ivanova) - this function helps to improve the health of citizens, and also guarantees the satisfaction of the special needs and desires of pensioners and elderly people who, having sacrificed their health, youth, have served conscientiously all their lives your country.

We offer new function to introduction social insurance system is protective function - first, it is the task which society sets for own activity, providing social security to its citizens, because their
protection in difficult life situations, assistance in solving various problems (material, physical, psychological, age, etc.) are the main appointment of social protection of the population. We are impressed by the protective function since the essence of this function is reflected in the modern system of social protection of the population. We believe that in modern conditions of a market economy, the list of functions should be supplemented with a preventive one, which reflects the preventive side of the functioning of the social protection system, justified by the models of this system according to the views of Robert Pinker and Richard Titmus. We also add one more function - insurance, since at present, in connection with the adoption of the Law of the Republic of Tajikistan "On State Social Insurance", the area of social protection has become wider, through the partial fulfillment of the functions of insurance companies as social insurance. State social protection of the population pursues the goal of maintaining the living standards of the population at a high level. The general socio-economic level of any country depends on how correctly the system of the social state is organized and functioning the social protection of the population. The state and functioning of the population protection system is the most important socio-economic indicator of the country's development. In the conditions of market relations, the generality of the terms "social security" and "social protection of the population" refers to the fact that the main positive attitude to social support of the population and have a legal nature. A distinctive feature is reflected in the fact that the social protection of the population is multi-subject, and social security is single-subject, therefore, the first is broader than the second. In connection with the reform of recent years, it is considered necessary to improve the system of social protection of the population, through additional functions - preventive and insurance.

3. Results and Discussion

In the result of research works the list of social taxpayers are defined. Also, the main accounting ledgers of social insurance organs are revealed. Besides, some example main accounting entries regarding to social insurance by the rules of international standards of financial statements are brought. Some changes in chart of accounts, regulatory accounting documents and social insurance sphere are revealed, which motivating to the improvement of vocational education of specialists just in social insurance organs. Modern economic conditions require a special approach to solving socio-economic problems, such as: a study on the principles of social protection of the population found that their completeness of implementation is questioned. Since, it is well known that in market conditions, the main goal is to make a profit, in this regard, there is a non-observance of such principles as availability, fairness, sufficiency, etc., although all these principles are excerpts from the normative legal acts of the social protection of the population of the Republic of Tajikistan.

Hence, the issues of social protection of the population from negative market phenomena become one of the important tasks of a civilized state. In addition, in the harsh market conditions, social support for those who are unable to work, who are retired, receive medical treatment, below the poverty line, as well as those who have not yet reached working age, who work in low-paid, but important socially important positions, in general, in need of external assistance becomes a priority function of the state. In this context, the objective inevitability of continuous improvement of the social protection system is confirming, since at each stage of development new tasks arise that require solutions in terms of maintaining the well-being of the population. In other words, the need to modernize social protection of the population is manifested in the interests of the state to reduce tension in society, aimed at solving significant economic problems, namely poverty, sharp differentiation of wages, low living standards of the population, lagging in consumption of the subsistence minimum, etc.

So, because of research, we believe that also accountants from various economic entities should take measures to strengthen jointly organized discussions, discussions, as practical accountants are faced with problems every day that they can understand and give effective and relevant advice, only practicing accountants in a daily accounting environment [19], [20]. Regarding to the ISFA transfer accountants must know that for synthetically recording uses next accounts, such as, 211660 “Payable social tax of workers”, 211670 “Payable tax from the revenue of physical persons”, 211680 “Payable social tax of juridical persons”, 212510 “Payable salary”, 511100 “Social insurance” and so on. Register of accounting is a Main book (form 308).

For accounting of analytical accounts performs several memorial orders and books, such as: (1) Accumulation sheet of cash transactions in the form 381; (2) Accumulation sheet of budget assets movements; (3) Total of accounting sheets of salary payment and compensations in the form 405;
(4) Accumulation sheet of accounting with different debtors in the form 408; (5) Accounting book of special assets; (6) Cash book and so on [21]–[23]. Regarding to the Tax Codex part 35, article 260-262 (social pay) workers must pay from their salary concerning to definite percentages (see Fig 1).

**Fig. 1.** The list of social taxpayers

In the SASIP (State Agency of Social Insurance and Pension) uses next kinds of pension by special numbers: (1) 10100000 Age pension with fully experience, article 11; (2) 10200000 Age pension regarding to list #1, article 12a; (3) 20100000 Invalid pension of first group; (4) 30100000 Pension for one disability person in the family; (5) 50000000 Social age pensions [24], [25]. Deductions from salary - summary indicator reduces from the revenue of workers by the institutional bases in the aspect of taxes from salary (Fig 2).

**Fig. 2.** Features of deductions of salary in the modern conditions [26]
By our opinion, an analysis of the regulatory framework for the implementation of international standards helps to identify problems and take measures to address them. To further strengthen the work on the transfer of the accounting system to ISFS, the government of the Republic approved the composition and Regulation of the government commission on the introduction of ISFS in the activities of business entities. The same Decree approved the schedule for a phased translation of the accounting and reporting system. The peculiarity of the reporting is that the annual financial statements of the SASIP are as of January 1 after the reporting period, and periodic reporting, including quarterly as of April 1, semi-annual as of July 1, nine months as of October 1, both in printed form and in electronic form. The report on the execution of the estimate of income and expenses is provided no later than the 10th day of each month. It should also be noted that financial statements must be provided by the increment method from the beginning of the year in national currency with the allocation of budgetary funds and approved deadlines. The main distributors of republican budgetary funds submit consolidated financial statements to the superior body of the central treasury. The composition of the form # 1 of the reporting on the execution of the estimate of income and expenses of the SASIP "Statement of financial position" includes (Fig 3):

![Diagram showing the composition of form #1 of the financial statements]

**Fig. 3. Feature of the form N. 1 of the financial statements "Statement of financial position" in SASIP**

So, to form No. 2 "Report on financial results" is attached form No. 2/1 "Explanatory note to the reporting on financial results". Form No. 3 “Report on changes in net assets” (No. 3/1 Explanatory note to the financial statements). Form No. 4 "Statement of cash turnover" (No. 4/1 Explanatory note to the reporting). Form No. 5 "Report on the execution of the estimate of income and expenses". Form No. 6 “Report on the implementation of the plan of the states and contingents”. Regarding to the brought higher information, we suppose that theoretical and practical aspects of multiple disciplines as “Insurance”, “Tax and taxation”, “Finance, money circulation and credit” influence on the improvement of vocational skills of accountants of social insurance system. And we would like to note that there is closely interconnection between these disciplines. That is why usually noted disciplines included to the list of prerequisites of the accounting discipline. And we are sure, that the results of this research influence to the improvement of related disciplines. For example, differences and generation of social insurance and social security will be interesting implication for “Insurance” discipline, also presented features of salary deductions - for “Tax and taxation” discipline and so on.
As a result of the research analysis of the accounting process and the provision of financial statements, we believe that, depending on the source of funding, the features of accounting have been identified. In this regard, the research work carried out contributes to the solution of some problems associated with the transition to IFRS, it is impossible to consider all the existing features of accounting in social insurance bodies within one work. As we know, an economically stable and financially stable state is based on highly qualified personnel. It is well known that the accounting reports of each economic entity are compiled without fail according to the requirements of international standards, since the provided reporting form is unified and unified. In this area, the state made a significant contribution through the public institute of professional accountants and auditors. Since year 2002, intensively and universally courses for raising accountants and auditors in accordance with international standards with the support of the non-governmental organization PRAGMA-USAID for various professional courses financial accounting - first and second levels, management accounting - first and second levels, taxes, law, and audit. Already until 2011, there were up to 267 accounting professionals at the international level who received the CAP certificate are conducted. In the aspect of professional development of accountants, it should be noted that the training and retraining of professional accountants and auditors is one of the most important goals of the Public Institute of Professional Accountants and Auditors (Fig 4).

In the context of the foregoing, for the logical completion of the modernization process, it becomes necessary to further reinforce it by taking urgent measures to correct omissions in the normative legal acts of the social protection system. It is also quite advisable to take measures to maintain public-private partnerships by creating non-state pension funds, charitable foundations, etc. So, in general, the goal of modernization is to improve the well-being of the population in the country and a person's living in comfortable social conditions so that he feels himself a worthy person, feels respect for the state and its institutions, i.e., modernization is carried out for the benefit of man and in the name of his development. Full socialization of a person and the formation of a nation as a culturally cohesive society is the strategic goal of modernization [27]. The modernization process is the modernization of the consciousness of people, our employees, who must understand the meaning of the transformations and transformations being carried out and be motivated to carry them out. As brought higher in our paper there are some few changes in a several regulatory documents are influenced to the activity of accounting system of social insurance organs. In the
result of these corrections appears some negative influences on the system of social insurance [28]. And step by step these factors become the reason of decreasing the life level of population. That is why by author analyzed some reformations which influence to the development professional education in the aspect of social insurance accounting. World practice has accumulated a wealth of experience in the formation of the social protection system. However, it is impossible to fully use the experience of other countries to improve the function of the state in social support of the population, but it is possible to use only partially a separate specific element that is suitable for the specifics of our country. The transition to an insurance system of social protection of the population, considering the elimination of some shortcomings and omissions, presupposes the successful improvement of the system [29].

4. Conclusion

In conclusion, we would like to emphasize that in today's modern conditions of transformation, particularly in the sphere of accounting, as well as some changes in the social insurance aspect, our specialists require improvement of vocational education through new skills. At the current stage of development of most countries' national economies, some difficulties in adapting accounting specialists to approved changes have emerged in connection with the transition to international financial reporting standards. In order to improve the vocational education of social insurance sphere specialists, some extension courses for accountants on CAP and CIPA directions were offered. In the context of reforming the population's social protection system, particularly the Tajik pension system, the issue of re-examining the model of this system arises. Because of the socioeconomic changes associated with the normative legal acts of the population's social protection system, it is necessary to study the models of other countries. The Conto-Scandinavian model, which combines the corresponding elements of the Scandinavian and Continental models, is the most acceptable in Tajikistan's conditions. We believe that utilizing their experience in the Tajik economy is very beneficial. Our presented approaches and ideas for improving accountants' vocational skills will be useful and interesting for accounting, taxation, and insurance system scientists. Because of some aspects of our experience, accountants from other countries can practically realize their features fully or with several corrections. Furthermore, as we know from changes in salary deductions, the amount of taxes is a very interesting aspect for both physical and legal persons. Because the main purpose of each worker is a salary, which is income for physical people, but salary is a basic part of the company's costs for juridical people.

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