

METHODOLOGICAL ISSUES OF ACCOUNTING OF FINANCIAL ACTIVITY IN COMMERCIAL ENTERPRISES ON THE BASIS OF INTERMEDIATE STANDARDS

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Abstract: It 's okay standards based on trade in enterprises financial activity account methodological issues improve

Keywords : foreign trade, retail digital trade, courier services, domestic trade, **trade** discount

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So, what is the financial activity itself, recognized as an important type of activity of economic entities, as well as, accordingly, one of the important objects of accounting? In practice normative in the documents financial activity to the composition included economy processes and transactions , them expressive indicators account methodological basics where level this of activity content and to the point suitable will it come ? Below this important issues , in our opinion , are scientific and methodological and practical in terms of to improve needs has been some aspects we will stop .

In our opinion , economic sciences , such as accounting science in front of standing the most important from issues one to be « financial to the concept of "activity " . scientific based on the definition give as well of enterprises this activities expressive processes and economy of dealings composition and content sure expressing to give is considered This task ado of reaching important importance it is financial activity the results expressive indicators , such as to him circle income and expenses directly this of activity content and to the point complete suitable respectively account get for basis will be

Research regulatory and legal in the documents and periodic in the literature financial to the activity differently definition given , as well as representing it indicators content in defining some confusion existence is showing . For example , BHMS No. 9 of our republic "Cash flows about in the report¹ and this to the standard based on written some in the literature² financial to activity « enterprises private and into debt received funds in the amount to changes take coming in the context of "activity " . definition given Suitable respectively financial activity expressive economy processes and transactions included in BHMS No. 9 stocks and another valuable papers release and placement , property long for a period of time for rent take (lease), other credit from businesses and debts get , this creditor debts return to them dividend and _ percentage payments done increases included . " Products (work , service) . work release and sell expenses composition and

¹No. 9 BHMS "Cash flows about report ". Own.R. _ Justice ministry by on November 4 , 1998 to the list received , No. 519.

² Tolakhodzhaeva M.M. i dr. Financial account. - Tashkent , 2003. - p. 232.

financial the results formation on the statute".³ and No. 21 BHMS " Economy host of subjects financial and economic activity accounting _ accounts plan and its application according to in the instruction manual⁴ financial to the activity definition not given although , but his the results expressive indicators to the composition received dividends , interest in the form of income and costs , positive and negative exchange rate differences related to financial leasing income and costs , valuable papers release and to place circle income and expenses , them again from assessment received results included .

In our opinion , enterprises private and into debt received funds in the amount to changes not only financial activity , maybe another activity types too take will come For example , the main activity calculated products (work , service) . work release and sell activity directly private of capital element calculated not distributed profit increases . Also of enterprises The amount of private capital they bring increasing investment and another activity types too directly effect will plant Therefore , in our opinion , **financial activity** when you say *of enterprises funds into debt get , valuable papers release and sale , private capital indiscriminately financial help is free received property , membership contributions , grants, subsidies and subsidies in return increase with depends relationships* that the *complex* to express is more correct .

Above given from the definition come came out without of enterprises financial activity the results expressive indicators , such as income and expenses to the composition the following input to the goal according to that we know (Table 1)

Table 1

Financial to the activity circle income and of expenses recommendation being carried out composition

Earnings	Expenses
1. Received grant, subsidy and subsidies	1. In the form of interest expenses
2. From other persons back not to give condition with received financial help Received for free property	In the form of royalty expenses
4. Positive course differences	3. Securities from the emission seen damages
5. Securities from the emission earned income	4. Negative exchange rate differences

Ours in our opinion , number 21 of BHMS enterprises financial activity according to above given income and expenses for them intended separately in accounts reflection to continue it is necessary To this end reach for in current issue 21 BHMS mean caught suitable 9500 « Financial activity income account receiver accounts » and 9600 « Financial activity expenses account receiver accounts » contents as follows designation to the goal according to (Table 2).

Table 2

³ Own.R. _ Decision No. 54 of the Cabinet of Ministers of February 5 , 1999 with confirmed (next included change and additions with)

⁴No. 21 BHMS « Economy host of subjects financial - economy activity accounting _ sketches plan and its application according to guidance ". Own.R. _ Justice ministry by on October 23 , 2002 to the list received , No. 1181.

Financial to the activity circle income and expenses account receiver of accounts recommendation being carried out composition

9500 « Financial activity income account receiver accounts »	9600 « Financial activity expenses account receiver accounts »
9510 "Grant, subsidy and subsidies apparent income"	9610 « Interest in the form of expenses »
9520 « Back not to give condition with received financial help »	9610 " In the form of royalty expenses »
9530 « Free received property »	9630 « Precious papers from the emission seen damages »
9540 « Positive exchange rate differences	9640 " Negative exchange differences "
9550 « Precious papers from the emission earned income"	

Current Issue 21 is in BHMS financial activity income to the composition included dividends and percentages earnings in the form of , in our opinion , content and to the point according to financial of activity result is not considered They are content according to investment activities of enterprises results being is considered Therefore _ and , in our opinion , this kind of income financial to the activity circle income account receiver accounts from the composition release and suitable from investment activities received income account receiver accounts to the composition input to the goal is appropriate .

In our opinion , financial to the activity in IAS No. 21 of the income statement mean caught methodological principles to them some changes to enter need _ For example , in the standard mean caught in order received membership contributions , grants, subsidies and subsidies to the authorized capital, added capital and reserve capital of enterprises take to go mean caught _ This order financial to the activity circle has been income for them intended in accounts reflection without being prompted to stay , as well income tax _ _ _ or the only one tax payment calculation in doing them income reflection bringer from accounts not private _ capital reflection bringer from accounts collect get according to addition things done increase necessity gives birth In our opinion , financial to the activity circle income for them intended in accounts systematic respectively in total go as well tax calculations direct income account accounts based on structure provide in order to received contributions , grants, subsidies, subsidies and indiscriminately received property and financial help sums are presented in Table 3 in order in accounts reflection carry on to the goal according to Suitable rvishda , financial to the activity circle has been this incomes « Financial results about in the report separately in rows show must that we count .

Table 3

Financial to the activity circle income in accounts reflection carry on order

No	of the operation content	No. 21 BHMS According to		Recommendation	
		Debit	Credit	Debit	Credit
1	Received grant, subsidy and subsidy	8810,	8300,	8810,	9510,

	amounts to income taken	8820, 8830, 8890	8400, 8500	8820, 8830, 8890	
2	Indiscriminately received property to income get	0100, 1000, 1100, 2900, 5000, 5100	8530	8530	9530
3	Irreversibility condition with received received financial help	5000, 5100, others	9380	5000, 5100, others	9520

In our opinion , high given offer and our recommendations economy host of subjects financial activities , organize it doer economy processes and transactions , as well financial activity the results expressive indicators about information to users right and own in time delivery to give possibility gives

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