

WAYS TO IMPROVE THE AUDIT OF ASSETS IN BUSINESS ENTITIES

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Annotation

This in the article financial of the report conceptual to the basics basically agricultural enterprises accounting in the balance sheet proposals on the composition of assets have been developed. In the balance sheet detailing of fixed assets by types, investment properties, such as substances input offer done In the article, the account of assets in agriculture organizational and methodological aspects are highlighted. Account of assets in agriculture organization according to conclusions formed and offers developed.

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Introduction.

Today is accounting account and in front of the audit field standing important One of the tasks is carried out in these enterprises real and detailed information about the ongoing update processes form, them users, first of all to investors own delivered on time is to give This important of the task execution accounting account levers that regulate management and auditing, such as national and international standards of auditing and accounting, chart of accounts, in which enterprises done being increased update processes scope and directions, to them being introduced comprehensive and systematic information about investments, assets to form intended to the sufficiency of accounts and information directly depends.

This is important international standards in solving tasks and studying foreign experiences is important. And for this, in the international standards of auditing and accounting each one the term thoroughness with study, its analysis and implementation methodology app reach need

According to international standards, assets are economic resources that create economic benefits definition is provided. Therefore, the research of assets is an urgent issue is considered In research assets accounting and auditing international to standards coordination necessity based on In practice accounting composition of assets in the balance sheet international standards does not meet the requirements. Modern today balance sheet format there is a need to create.

And for this, first of all, the republic as a tool accounting account in methodology by dying _ bride long

term assets evaluation criteria and principles in concepts uncertainties elimination is required. In the process of reforms Various new account objects are considered investment property, biological asset, royalties, goodwill, land plot property rights , long-term receivables, long-term financial investments, leasing relationships , long term assets x is a cell host of subjects financial reports do not allow correct reflection . This is accounting asset accounting and theoretical, legal-organizational and methodical problems of audit are a unified system as research from not being done proof will give.

Our country accounting reforms in the account re-methodologically some of its elements review necessity causing is known from the analysis that the assets by the entities running x recognition as an economically beneficial resource, if necessary , they are by assets buy in getting or in formation economic as the main goal of studying the name and evaluating its objectivity q is not thought. Of this due to of assets use efficiency decreased leaving being observed.

Problems that have arisen in the current environment distinguish between current assets and long-term assets, some long-term assets, in particular , land plots accounting at the expense of reflection delivered and long the issues of taking into account property rights in fixed assets are important is considered Land plots in the accounting system of our country methodologically They have been little studied until now to value have died accounting account object as account not received.

of assets accounting account and audit system market of the economy modern to the conditions coordination and harmonization of accounting with international standards There is a need, which means asset accounting and audit theoretical and methodological in terms of enough level research defaults and assets due to the need to improve accounting and auditing in accordance with current standards proof will give and being studied of the problem relevance defines.

1. SUBJECT AIDS OF LITERATURE ANALYSIS

Asset accounting and auditing problems of foreign scholars Astakhov VP, Balakireva NM, Dj. K. Van Xorn, A. A. Dadonov, LI Kulikova ¹ of scientific in their work research done

Our republic from scientists A. Abdullayev, AK Ibragimov, Pardayev in AKP , Bakhasanov , K Burazov, N Y Jorayev , O. Bobojonov, R D Dusmuratov, E F Gadoyev's long term of assets to the composition entered main tools, intangible of assets accounting account, control and analysis, related to their depreciation and related to current assets research issues they did

2. RESEARCH METHODOLOGY

Scientific in the article analysis and synthesis, systematic approach, abstract-logical thinking, economic analysis, grouping, an expert evaluation and comparison of methods was used.

According to research results, accounting in our country and audit science is developing in the conditions of economic liberalization. That's it with one in line in Uzbekistan the economy modernization and digitization theoretical method of asset accounting and auditing and methodological aspects deep not studied.

In research work being given scientific offer and practical recommendations of assets as a result The existing controversial cases in accounting and audit methodology are identified, economy host long-term assets of entities : fixed assets, investment property, biological assets, intangible assets, capital

Astakhov V.P. Accounting: non-current assets and securities. - M.: Gardarika, Expert Bureau, 1997. - p. 400; Balakireva N.M. Intangible assets: accounting, audit, analysis. Textbook.-M.: Eksmo publishing house, 2005.- p. 416; Van Horn J.K. Fundamentals of financial management: per. from eng. / Ch. ed. series Ya.V. Sokolov. - M.: Finance and statistics, 2001. - p. 456; Dodonov A.A. Depreciation and depreciation of fixed assets. - M.: publishing house of the Moscow Technological Institute, 1994. - p. 168; Accounting for fixed assets: a modern concept and development trends. - Kazan: publishing house of KFEI, 2000.- p. 308.

Urazov K.B. Conceptual issues of accounting in the context of economic liberalization. - Tashkent, "Fan" publishing house, 2005. -201 p.; Dustmuratov R.D. Formation of auditing activity in Uzbekistan and improvement of its methodology: i.f.d. dis to obtain a degree. autoref. Tashkent - 2008. - 34 p. ; Gadoev E.F. etc. Accounting and taxation of fixed assets and intangible assets. Tashkent: ed. House "World of Economics and Law", 2004. - p. 208; Bobojonov O., Jumaniozov K. Financial account. Tashkent: Finance, 2002. - 672 p..

investments, receivables, current assets and other tangible, financial assets assessment, their financial reports light up on the go to accuracy reach through of enterprises financial situation right evaluation and investment decisions acceptance of doing objectivity is provided.

3. ANALYSIS AND RESULTS

In research work seeing developed main issues of the following consists of:

- to assets improved new classification recommendation evaluation, purchase, exchange process of fixed assets of consideration theoretical basics developed;
- work release update conditions main tools depreciation account improvement and product the cost to decrease directed practical Suggestions given;
- financial report of forms content and content practical on improvement Suggestions and recommendations given;
- criteria for distinguishing current assets from long-term assets are proposed.

In the context of modernization of the economy, every business entity assets formation for in itself there is or into debt received performs investment operations with funds. Assets in such order funds spent on formation capital deposits that it is said. Long fixed assets, including tangible, intangible and financial assets There are special features of the formation, namely aspects are important in asset recognition and balance sheet presentation role plays

Capital deposits that for sale not intended long term assets buy to get and formation and size to multiply expenses are understood. Stocks and other businesses statute to the capital directed capital deposits with the exception of

Capital The lessons are as follows as a result of operations to the body will come:

- buildings, structures, equipment, vehicles and main of means separate objects (they parts). purchase through;
- implementation of capital construction in the form of new construction and reconstruction or modernization of existing fixed assets through;
- land plots buy get through;
- to lease to give condition with main purchase of tools to do through;
- intangible to the character have has been assets buy get and formation through.

To the economy about in the literature² "capital bets" the term main tools to form and to restore gone expenses own include highlighted.

In our opinion, the modernization of the economy is long term assets new of objects appear to be relationship with expenses related to the purchase of fixed assets, intangible assets and for the improvement of leased fixed assets and land spend done material expenses complex capital the stakes organize is enough. That's why for, long term material and intangible asset formation, that is, their construction, acquisition, maintenance and creation for directed investment expenses capital deposits that fire would be appropriate was

Capital deposits in order to done increased funds movement reflection carry on for 21- in BHMS 0800 "Capital bets" account current done being to him material and intangible of assets objects, types account get in order to belongs to accounts defined.

In our opinion, the name of the accounts reflects their purpose complete open does not give That's why

² Umarova M., Eshboyev U., Ahmadjanov K. _ Accounting account _ Tashkent:, Labor, 1999.- 70 b.; Bobojonov O.. Financial account. Tashkent: East, 2000.- 150 p.

for "Capital bets" that named 0800 account extended option, including 0810-"Capital investments spent on the construction of fixed assets", 0820- "The main one tools buy get spent on capital bets", 0830

"The main one herd formation for spent capital investments" instead of 0830-"Biological assets formation for spent capital bets",³ 0840- "Capital investments spent on land improvement", 0850-"Leasing to give in order to formed main tools for spent capital bets", 0850- "Long term for rent received capital investments spent on the improvement of fixed assets" 0860- "Intangible assets buy get for spent capital bets", and 0890-"Other capital bets" that to be named in them long term assets formation for directed investments about of information completeness provided will be was

Capital investments in the accounting balance "Unfinished capital "Investments" is indicated in the article, in which the economic way by the enterprisewith dry completed and purchase by doing received main tools for spent, spent on land improvement, long-term lease received main tools to beautify spent, purchase by doing at the cost of capital investment incurred for intangible assets acquired is reflected.

Capital deposits account in keeping the following tasks determination need:

- objects type looking to construction gone all expenses own on time, complete and real reflection carry on;
- to work being unloaded and buy received main tools, land correctly determine the inventory value of plots and intangible assets and reflection carry on;
- construction of work execution, work release power to work drop off and main tools objects over control provide;
- long term investments financing of sources existence and use control over make it happen.

Executed and formalized in accordance with the contract method construction works and equipment installation works equipment - customer 0810-"Main" of the organization tools to build for spent capital bets" on account of the price of the contract concluded with the contracting enterprise according to done increased calculations based on

Work output economy method done affairs of the enterprise construction their work take going brigade or group by done is increased. Capital investments the value is 0810 "The main one build tools for spent capital bets" in the account account take going to construction their work planning and of the cost account according to done is increased. In this 0810- "The main one tools to build for capital employed bets" in the account in reality done increased expenses reflected in the value will be delivered.

In our opinion, depending on the methods of construction of fixed assets it is advisable to keep their accounts in separate accounts. In particular, when construction works are carried out by contract method, 0810 - "Main tools contract method to build for spent capital investments" on account of construction works when carried out by the economic method, 0811- " Main tools economy method to build for spent capital should be reflected in the "deposits" account. Different construction methods is related to the construction of fixed assets capital investments and the process of putting the facility into operation after completion of construction and to tax weight issues accuracy input opportunity creates.

Enterprise by construction objects for necessary has been main tools value paid or to payment acceptance done if them entering 0810 after taking into account -"Main tools economy is reflected in the capital investments spent on construction" account. In the estimate in the eye caught another capital expenses 0810 -"Main tools economy method to build for spent capital bets" in the account expenses done increase in the process contractual prices paid or to payment acceptance done documents on the basis of will be delivered.

³Offered by the author

Main tools value non-increasing expenses account in handling our in our opinion main tools value increase costs are set separately from the costs of construction objects in order formalized without 0812 - "The main one tools value increase for spent capital bets"⁴ in the account account taken must In practice accounts in the plan such account in the eye not caught therefore this is for account input offer we will

When the construction is completed, the facility is ready for operation formalized. This objects according to b expenses their inventory value and another expenses 0810 -"Main tools contract method to build for spent capital lessons " and 0811- "The main one tools x is a cell method to build for spent capital lessons " from accounts enter done property as from the account is released.

Main tools value k o 'not paying expenses 0810 withheld from the account from a financial source or this affairs or done increased operations are complete when finished from the account is released.

Building - facilities, equipment, transport tools and from construction Separately purchased fixed assets are available for purchase and use to the degree delivery costs to add as a result will be

The inventory value of intangible assets is their formation or purchase get and them to work valid as of now deliver expenses from the total harvest will be

Intangible assets are in the process of establishing or entering an enterprise their acceptance-handover document based on intangible assets to the composition is entered.

Intangible assets (patents, licenses, programs, land property rights to plots) 0860 - "Purchase of intangible assets for spent capital bets" in the account payment documents according to will be delivered.

Enterprise by intangible of assets separately type when formed 0861 -"Intangible assets formation for reflected in the value of actual costs in the "expended capital investments" account will be delivered.

Purchased for future use in the enterprise equipment too capital deposits that be counted must Because their purchase by doing from getting the goal in the future main tool as is to use. Therefore, consider the equipment to be installed for present in the day valid accounts in the plan in the eye caught 0710 Instead of the "Equipment to be installed" account, them 0820 "Fixed equipment capital investments spent on acquisition" account get to the goal according to will be

Market relations conditions economy host subjects their own main from the activity except empty standing from funds In order to effectively use them, they are valuable in various financial markets to papers investment does. Financial in the market participation which valuable to papers placed investments evaluation they are recognition and accounting of income from activities with participation If you encounter some problems in the reflection of the account, take them into account is causing the need for improvement. This about problems studies next in the paragraph continue we will deliver.

Household manager subject in itself there is empty standing from long-term assets in order to use funds effectively main and intangible assets purchase to do at the expense of or financial the stakes done increase through investment the process done increase.

Main tools or intangible assets purchase from doing main the goal in the future work release, the work to perform or service to show by extension income is multiplication.

Long-term financial the purpose of making bets while in the future percentage or dividend in the form of income get is considered

Financial investments are usually two types of securities purchase to do through done is increased. These are owe valuable papers and share valuable are papers.

⁴Offered by the author

In debt valuable papers - enterprises with creditor are tools that provide for their relations.

To debt securities corporate bonds, convertible debt, commercial paper and all provided debt valuable papers example be takes

Recognition of debt securities and reflection in accounting carry on for its value identify get necessary.

Long-term receivables and deferred expenses account improvement issues. financial, economy operations as a result in enterprises another legal and physical of individuals proprietary responsibility occurs. That isface gave financial, economy relations for payment done an obligation to increase arises. Such an obligation accounts receivable, recognized as an asset in the accounting balance of the economic entity as reflection will be delivered.

As economic relations develop, the type of receivables and the content is expanding. From the sale of goods, services and works arising from incoming receivables, operating and non-operating activities to be receivables debts these are including

Long term receivables debts accounting balance long term assets in the composition reflection will be made short term, ie current receivables debts while current assets in the composition is brought.

Short term receivables debts one operational cycle during satisfied, of these most of them trade receivables debts and current to operational activities concerned receivables debts is considered to be

Long term receivables debts, mainly tax in the account benefit financial account with arising from the difference between benefits debts and property for rent and to lease to give as a result to the body coming debts own into takes

Goods according to the regulations in force in our republic trading with depends receivables debts short is termed. For example, debts paid in 90 days are not overdue, from 90 days more than in term unpaid debts term past receivables debts is considered However, enterprises in the activity this in character debts one will be available for more than a year. The term of such debts Recognition as extended receivables is provided by law not caught. In our opinion, this in character debts in the future percentage in the form of profitable financial investments again clearance to the goal is appropriate.

Long term receivables debt that reflection being delivered "received the long-term part of the bills", "long-term employee debt" and "other long-term receivables" current balance sheet assets in the part term extended debtor debts that reflection carry on to the goal is appropriate. if above highlighted accounts receivable a certain interest was promised and there was a guarantee of receiving it if they are included in intangible assets as a right to debts reflection must will be

CONCLUSIONS AND SUGGESTIONS

Assets study of accounting and auditing to do as a result of the following conclusions done:

- ✓ capital is primarily an economic category, preparation, production and sell in processes participation doing long term and current of assets is the value.
- ✓ Recognition and reflection of assets in accounting legal - economic concept there is.

Resources involved in the activity of an economic entity recognized as assets, conditionally long-term and current divided into groups such as assets. The basis for dividing into such groups Accounting account about the law organize does. This the law assets account legal concept defines.

Activity showing each how economy host subject own activities one properly conduct for certain to resources have to be must of resources existence and from them in the activity of the enterprise and income in a certain period of time get in order to use of assets economic conception defines.

- Long term assets enterprise in the activity participation which important economic of resources one is considered Market relations conditions this of resources important importance

occupation reach they are definition and classification and description re the basics seeing exit requirement is doing.

Long term assets – this enterprise by long in the form of a share, gift, for use during the period (more than 12 months). and purchasable, can bring economic benefit in the future and control to be done possible with described funds.

Long term assets classification basically them service to do except for its duration, materiality and immateriality, enterprise activity development stages, which are placed before these stages goals basis by doing taken must

Enterprise activity cycle development according to long term assets (a) primary formed; (b) updated (enhanced, reconstructed and modernized); (v) new structural to units included to groups separate to the goal according to

The carrying amount is not covered by future use sell in return covered long term assets sell for should be recognized as designated assets. Such account assets and in the report reflection to continue in order put for "Selling intended for long fixed assets and being terminated activity" named national standard acceptance and " Sale intended for long fixed assets and being terminated an account named "activity" should be entered.

In the current accounting system, the composition of long-term assets of enterprises is only in the financial statements is disclosed in detail in relation to fixed assets. Other long term assets about information financial in the report enough remains unopened. Financial to overcome this deficiency of the report Form 3 "The main one tools movement about report". by canceling and replacing it with a special "Long-term" financial statement to introduce an application entitled "Information on the status and movement of assets". We know that it is appropriate. This reference is from us The form developed and submitted to the Ministry of Finance, in our opinion, financial of the report information users for utility level more increases.

According to the results of our research, fixed assets, long-term leased fixed assets, investment property and intangibles the following regarding the improvement of the method of accounting of assets to conclusions here we are:

➤ Main instruments and other long-term assets purchase to do into debt to get dry graduation exchange, gift to do of the founders shares such as different roads through is formed. Assets enter by doing get and of them use in the process belongs to expenses done increase necessity causes. Such costs are of two types: capital costs and current to operating costs b is measured.

In the future income get in order to done expenses without capitalization, at the expense of the income received during the current reporting period if covered she is without current period financial results objectivity not provided. that is why and in the formation of long-term assets to the body coming expenses capitalization important process by dying _ is considered Expenses capitalization of long-term assets initial value that's right formation and in the future them removable to income proportionate respectively from the account release objectivity provides.

➤ Current chart of accounts financial results complete paralysis opportunity created although some operational activity of the results right in formation thought to conduct owner has been problems too there is. Such problems are after revaluation of long-term assets from the account release with related operations as a result to the body is coming

➤ New economic relations being formed in our country and reforms, including in the agrarian sector, legal on land plots in relationships certain changes surface is bringing This changes in the future of the earth accounting account problems this about economist of scientists their work learning necessity cause released.

The plots of land are not full of enterprises limited The issue of taking property as a part of fixed assets is controversial being is standing.

In our opinion, legal of individuals land plots account conduct for "The main one means" account applications to the goal according to This order of the account is conditioned by a number of obligations. Plot of land enterprise of property material part, work release main tool and is a real estate object. In the accounting of land plots new conceptual developments application need In this account getin order to legal form from the principle of economic content principle superior should stand. Land for recognition of land plots in accounting to the plot given property the right and his real value main criterion to be need

The last one in years of the enterprise work release and financialThe level of use of intangible assets in the activity is increasing, and their role sharp increased. That's it because of enterprises for intangible assets accounting account conduct and him improvement problem to the actual issue turned.

Intangible assets contained goodwill the majority economist Scientists say that it is a relatively new object of accounting confession is enough. In fact Western in Europe of capital concentration in (centering), open in the market small of companies buy taken as a result to the body came

Each business entity conducts its activities at the same time purchase or borrow means of production the issue solution it is necessary to do.

Note reach must main tools for rent get or to give according to of operations accounting account methodology, the first first of all, to the legal basis of managing tenancy relations depends will be

Leasing is a type of rental relationship belongs to common approaches lease to relations to be used basis happening and them account get features research became one of the objects and accounting system of leasing operations in order put in order to normative to the documents belongs to changes should be entered.

A long-term lease is a financial lease, and a current lease is an operating lease naming to the goal according to

Accounts intended for keeping records of capital expenditures the name does not fully reveal their purpose . No. 21 BHMS "Accounting account accounts plan and him to kill _ according to b in the instruction manual in the eye caught 0800-"Capital lessons " _ that named account extended option to be named in them long term assets formation for y is directed investments Is necessary to ensure the completeness of information about t . For example, capital contributions to the methods of construction of fixed assets looking it is advisable to keep the account in separate accounts. In particular, when construction works are carried out by contract method 0810 - "Main tools contract method to build for spent capital expenditures " on account of construction works 0811- " _ Main tools x is a cell method to build for spent should be reflected in the " capital investments " account. Different construction methods b is related to the construction of fixed assets capital projects and the process of putting the object into operation after completion of construction and to tax weight issues accuracy input opportunity creates.

Main tools value increase expenses construction objects gone from expenses separately defined in order formalized without offer being carried out 0812- "The main one tools value increase for spent capital bets" in the account to be taken into account must

Fixed equipment is also a form of capital investment should be recognized as This must be purchased and installed has been equipment account for No. 21 BHMS "Accounting account accounts plan and him apply according to to the guide 0813 – "Installable equipment purchase to do for spent capital bets" account input need

Financial investments financial in the account valid in order according to very too extended way

reflection delivered. This with another a focus on financial investments rather than assets stronger said concept come comes out. In practice while yet financial of investments long in deadlines share almost significant it's not and In addition, the information contained in the article is valuable to papers is relevant. That's why for too accounting in the balance sheet given "Precious papers" (line 040), "Doubt economy to societies investments" (line 050), "Subject economy to societies investments" (line 060), "Foreign investment "Investments in participating enterprises" (line 070) and "Other long-term investments" (line 080) should be combined into one general item "Financial assets" and reflected in line 030. It would be appropriate to present the information in the above-mentioned articles as an appendix to the accounting balance sheet.

Economic relations have improved towards receivables of debts type and the content is expanding. From the sale of goods, services and works coming receivables debts, operational of activity another of types appear to be receivables debts these are including Main tools long term for rent to give and they are according to removable payments while for rent receiver for delayed are debts so them not a receivable, but an extension of time debts that confession it is necessary.

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30. www.hocktraining.com information site on the international certification program.