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This tutorial is devoted to the accounting of the Republic of Uzbekistan for use in the teaching process of students studying on as well as practicing accountants and other users as well as academics designed for seekers.

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"SCIENTIFIC BASIS AND PROBLEMS OF ECONOMIC DEVELOPMENT OF UZBEKISTAN"

M.B. KALONOV

ACCOUNTING

(tutorial)

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Tashkent 2022

M.B. Kalonov

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Introduction

Radical renewal of financial and economic activities of enterprises, their rationalization making management decisions in management, fully reflecting their activities collection, compilation, processing of reliable and stable information and accounting by double-entry in the accounts issues such as compiling reports.

This textbook is a key priority for economic development carefully coordinate their directions, make efficient use of available resources and accounting is unique in providing them with a creative approach characteristics, basic principles of financial reporting and methodological bases helps them gain knowledge and skills in also:

- principles of accounting, income related to the activities of the enterprise and cost accounting methods, financial reporting indicators and their formation, information required for internal and external users be able to receive and use accounting records and reports;
- Collection, processing of primary documents in accounting,independent generalization, on business operations making accounting entries and recording in accounts, accounting Accounting by determining the turnover and balance of accounts and Helping to develop skills in compiling and presenting reports will give.

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The main document regulating accounting in the Republic of Uzbekistan Law of the Republic of Uzbekistan "On Accounting" is Accounting and financial reporting in accordance with this law regulation, development and approval of accounting standards

The Ministry of Finance of the Republic of Uzbekistan. Below approved by orders of the Ministry of Finance of the Republic of Uzbekistan Registered with the Ministry of Justice of the Republic of Uzbekistan National accounting standards and other normative legal documents listed:

- "Conceptual framework for the preparation and submission of financial statements" *(In the Ministry of Justice of the Republic of Uzbekistan dated August 14, 1998 No. 475* registered);

- National Accounting Standard of the Republic of Uzbekistan *(IFRS 1) "Accounting Policy and Financial Reporting" (Republic of Uzbekistan)*

Registered with the Ministry of Justice on August 14, 1998, No. 474);

- National Accounting Standard of the Republic of Uzbekistan

(IFRS 2) "Income from core business" (Uzbekistan) By the Ministry of Justice of the Republic of Kazakhstan dated August 26, 1998 No. 483 listed);

- National Accounting Standard of the Republic of Uzbekistan

(IFRS 3) "Statement of Financial Performance" (Republic of Uzbekistan) Registered by the Ministry of Justice on August 27, 1998, No. 484);

- National Accounting Standard of the Republic of Uzbekistan*(IFRS 4) "Inventories" (Justice of the Republic of Uzbekistan) registered in the Ministry on June 30, 2020, No. 3259);*

- National Accounting Standard of the Republic of Uzbekistan *(IFRS 5) "Property, plant and equipment" (Ministry of Justice of the Republic of Uzbekistan, 2004) registered on January 20, No. 1299);*

- National Accounting Standard of the Republic of Uzbekistan *(FSA No. 6) "Lease Account" (Ministry of Justice of the Republic of Uzbekistan, 2009)*

Registered April 24, 1946);

- National Accounting Standard of the Republic of Uzbekistan (No. 7)

FSA) Intangible Assets (Ministry of Justice of the Republic of Uzbekistan, 2005

Registered on June 27, No. 1485);

- National Accounting Standard of the Republic of Uzbekistan(FSA No. 8) "Consolidated financial statements and subsidiaries *investment accounting "(by the Ministry of Justice of the Republic of Uzbekistan) Registered December 28, 1998, No. 580);*

- National Accounting Standard of the Republic of Uzbekistan*(IFRS 9) Cash Flow Statement (Justice of the Republic of Uzbekistan) registered in the Ministry on November 4, 1998, No. 519);*

- National Accounting Standard of the Republic of Uzbekistan (IFRS 10) "Accounting for government subsidies and opening government assistance" *(In the*

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Ministry of Justice of the Republic of Uzbekistan on December 3, 1998 No. 562) registered);

- National Accounting Standard of the Republic of Uzbekistan (FSA No. 11) "Expenditures on research and development"

(In the Ministry of Justice of the Republic of Uzbekistan dated December 28, 1998 No. 581) registered);

- National Accounting Standard of the Republic of Uzbekistan *(IFRS 12) "Financial Investment Account" (Justice of the Republic of Uzbekistan)* registered in the Ministry on January 16, 1999 (No. 596);

- National Accounting Standard of the Republic of Uzbekistan*(IFRS 14) Private Equity Report (Republic of Uzbekistan) Registered with the Ministry of Justice on April 7, 2004, No. 1335);*

- National Accounting Standard of the Republic of Uzbekistan *(IFRS No. 15) "Balance Sheet" (Ministry of Justice of the Republic of Uzbekistan) Registered March 20, 2003, No. 1226);*

- National Accounting Standard of the Republic of Uzbekistan

(FSA No. 16) "Economic activity after the date of the balance sheet *contingencies and events "(Republic of Uzbekistan* Registered with the Ministry of Justice on December 23, 1998, No. 578);

- National Accounting Standard of the Republic of Uzbekistan (No. 17) *FSA) "Capital Construction Contracts" (Republic of Uzbekistan* Registered by the Ministry of Justice on December 23, 1998, No. 579); National Accounting Standard of the Republic of Uzbekistan *(FSA No. 19) "Organization and Conduct of Inventory" (Uzbekistan Registered in the Ministry of Justice of the Republic of Kazakhstan on November 2, 1999 No. 833);*

- National Accounting Standard of the Republic of Uzbekistan(FSA No. 20) "Accounting by Small Business Entities *Simplified procedure "(Ministry of Justice of the Republic of Uzbekistan Registered on August 14, 2013 under No. 2501);*

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- National Accounting Standard of the Republic of Uzbekistan(IFRS 21) “Financial and economic activities of business entities Chart of Accounts and Instructions for its application »

(In the Ministry of Justice of the Republic of Uzbekistan dated October 23, 2002 No. 1181) registered);

- National Accounting Standard of the Republic of Uzbekistan (IFRS 22) "Accounting for assets and liabilities denominated in foreign currencies" *(In the Ministry of Justice of the Republic of Uzbekistan dated May 21, 2004 No. 1364 registered);*

- National Accounting Standard of the Republic of Uzbekistan (IFRS 23) “Financial reporting in the implementation of a restructuring *(Ministry of Justice of the Republic of Uzbekistan June 27, 2005 1484-registered by number);*

- National Accounting Standard of the Republic of Uzbekistan*(IFRS 24) “Accounts receivable” (Justice of the Republic of Uzbekistan)* registered in the Ministry on August 18, 2009 (No. 1996);

- "Regulations on the submission of quarterly and annual financial statements" *(In the Ministry of Justice of the Republic of Uzbekistan on July 3, 2000 No. 942) registered);*

- Ministry of Finance of the Republic of Uzbekistan "Forms of financial reporting and *Order "On approval of the Rules for their completion" (Uzbekistan*

Registered with the Ministry of Justice of the Republic of Kazakhstan on January 24, 2003, No. 1209 obtained).

- "Regulations on accounting and document flow in accounting"

(In the Ministry of Justice of the Republic of Uzbekistan dated January 20, 2004 No. 1297 registered);

- «Deficit and surplus of property identified during the inventory *Regulations on the order of accounting »(Justice of the Republic of Uzbekistan registered in the Ministry on April 6, 2004 No. 1334);*

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- "Regulations on the procedure for derecognition of fixed assets" *(In the Ministry of Justice of the Republic of Uzbekistan dated August 29, 2004 No. 1401 registered);*

- “Payment of taxes, customs duties and mandatory payments to legal entities to the budget procedure for registration and accounting of benefits provided under the law *(Ministry of Justice of the Republic of Uzbekistan, April 2, 2005, No. 1463) registered with);*

- "Regulations on the procedure for deregistration of intangible assets" *(In the Ministry of Justice of the Republic of Uzbekistan dated January 14, 2006 No. 1539) registered);*

- “On the procedure for recording lease transactions in accounting *Regulation ”(Ministry of Justice of the Republic of Uzbekistan, June 1, 2009, No. 1961) registered with);*

- «Accounting of operations related to raw materials transferred for processing*Regulations on the order of reflection in the account "(Justice of the Republic of Uzbekistan registered in the Ministry on March 15, 2010 No. 2086).*

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It also develops products (works, services) produced at enterprises disposal costs, operating expenses and expenses related to financial activities.

Determining the composition and formation of financial results Republic of Uzbekistan approved by the Resolution of the Cabinet of Ministers No. 54 of February 5, 1999.

«The structure of costs of production and sale of goods (works, services) and *Regulations on the procedure for forming financial results ”(hereinafter* Referred to as the "Regulations on the structure of expenditures"). Accounting in addition to the normative legal documents listed above accounting objects in separate economic operations and types of activities of the Republic of Uzbekistan for receipt and reflection in reports codes (for example, the Civil Code of the Republic of Uzbekistan), laws and it is advisable to use other normative legal documents as well.

Chapter 1 Fixed assets account

§ 1. Recognition of an asset as a primary instrument

The implementation of innovative ideas in the enterprise is more efficient than available funds proper use, modernization of the enterprise, production technical and technological re-equipment of the enterprise's financial stability and serves to ensure production efficiency.

They are recognized as an asset when accounting for property, plant and equipment the timing of their carrying amount applied to these assets and determining the methods of calculating depreciation, as well as fixed assets financial at the expense of other changes in the carrying amount and their outflow identification and accounting of results are important areas. Hence the accounting of fixed assets in enterprises The functions include:

- actual costs associated with the acceptance of assets as property, plant and equipmentformation;
- The origin of fixed assets, their various components within the enterprise The movement of units (shops, production sites) is reliable and own timely documentation and accounting;
- technical inspection and maintenance of fixed assets, reasonable from the funds allocated for reconstruction and modernization usage control;
- correct calculation of depreciation and reflection in the accounts push
- financial results from the sale of fixed assets and other outflows correct identification;
- related to the maintenance of fixed assets (technical inspection, worker maintenance and other) determination of actual costs;
- control over the safety of fixed assets received for accounting purposes to provide;
- analysis of the use of fixed assets;
- fixed assets to be disclosed in the financial statements receiving information.

No.5 FSA Fixed Assets Accounting Methodology This or that activity regardless of the type. In this normative legal document criteria for inclusion of long-term

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(capital) property in fixed assets, determining the formation of the initial value and the order of subsequent modification given. As well as the procedure for determining the useful life, depreciation calculation methods, capital and current repairs on the restoration of fixed assets cost recognition procedure, fixed asset outflow account, financial the rules for disclosing account information in the accounts are discussed in detail.

Fixed assets form the basis of the material part of production. Accepted for use as tools of labor, they are raw materials and supplies a manufacturing process that creates new value by combining the workforce with operation. Fixed assets materialize themselves in the production process is characterized by maintaining its shape. The main tools are far from the enterprise production of goods, works in the course of economic activity during the period in the process of performing or providing services or administrative and socio-cultural material held for use for the purpose of performing tasks defined as assets. Fixed assets make up the bulk of assets and therefore in showing its financial position in the financial statements will be of great importance. The cost of a future asset to an enterprise if there is confidence that the benefit will come and the asset value can be accurately assessed fixed assets are recognized as assets.

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In determining compliance with the first condition of recognition of fixed assets based on the facts available at the time of initial recognition of the enterprise should assess the level of probability that an economic benefit can be obtained. This by owning, using and disposing of the assets acquired by the enterprise depends on the fact that all future economic benefits belong to him, and it is this is confident that it will assume all the risks associated with owning the asset indicates that it should be. There is a good chance that you will get this economic benefit to receive the economic benefits associated with the asset and to bear the associated risk requires detection. Determining wheat is usually an economic benefit and the risk will be present when it is fully transferred to the enterprise. Recognize the basic tools The second condition of obtaining the above is to facilitate accounting in practice is winged because the exchange is a testament to the acquisition of the asset its value is determined as a result

of operations. In this case, if the active enterprise if created by its own power, then its reliable evaluation is external operations with the parties on the purchase of materials, labor costs payment and other costs in the process of construction of fixed assets can be done based on.

Installation of fixed assets (large-scale assembly) has not yet begun or unfinished equipment, as well as unfinished construction projects, other capital and financial inflows are not included.

Fixed assets are divided into production and non-production. Developers passenger, which is the main type of activity of enterprises as the main means of transportation and freight forwarding services and core business services many times in ancillary production workshops and farms is part of the property used. Non-manufacturing fixed assets non-manufacturing sectors of enterprises (housing and communal services, medicine, health, preschool, cultural institutions and etc.) are the groups of assets used in.

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When using fixed assets, depending on the stage of use, in reserve which is, additional construction, additional equipment, reconstruction, modernization, and partial completion and conservation divided into those in the making stage.

Recognize long-term assets as fixed assets in accounting in order to obtain them, the above definitions are inconsistent. Basic a material that simultaneously meets the following criteria in the composition of the means assets included:

- service life of more than one year;
- cost per unit (set) Republic of Uzbekistan (at the time of purchase) items exceeding fifty times the specified basic calculation amount.

The head of the enterprise in the reporting year accounted for items in the fixed assets lower limit than their minimum value to be obtained has the right to determine. The head of the enterprise takes into account the items in the fixed assets for they are specific to the enterprise in setting the minimum value limit properties. For example, the company's account for 2021 in the "Fixed assets" section of the policy, "the composition of fixed assets at the same time includes tangible assets that meet the following criteria: a) one year excessive service life; b) value for one unit (set)

The amount of the basic calculation amount set by the Republic (at the time of purchase) items larger than 40 times.

In this case, regardless of the service life and cost, the following are the main tools not included:

- special tools and devices (grouping and bulking of certain itemsfor production or for the preparation of individual orders designed, targeted tools and devices);
- special and sanitary clothing, special footwear;
- bedding;
- writing and drawing equipment (calculators, desktop tools andothers);
- kitchen utensils, as well as tablecloths for the kitchen;
- Reconstruction costs are included in the cost of construction and installation worktemporary (untitled structures) devices and devices;
- replaceable with a service life of at least one yearequipment;
- hunting weapons (trawls, nets, last name, first name, patronymicing rods, matraphs, merejas, etc.).

Also, the following are not considered as fixed assets: - roadside items provided or to be installed; - capital and financial investments.

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Typically, fixed assets in enterprises include: buildings, structures and transmission devices, production lines, working and amplifying machines and tools, measuring and control equipment and devices, computing machinery, vehicles, equipment, production and farm inventory and equipment, on-farm roads, and more.

It should be noted that in a market economy, the plan is centralized in contrast to the economy is a new object of fixed assets in accounting (types) quality of land plots transferred to the ownership of the enterprise in accordance with the legislation arises and is taken into account.

An inventory item is a unit of accounting for property, plant and equipment is In this case, all the devices and as an object of inventory of fixed assets an object with tools or to perform certain independent tasks the intended design-based product must be recognized. For example, in the construction of buildings usually they are fireproof,

air exchange, heating systems are attached. Such devices are integrated with the building in the accounting is considered an inventory item. However, the cooling and attached to the main building heating systems, maintenance equipment is usually a separate inventory objects. Which in turn manifests itself as a whole and separate from constructively assembled items designed to perform a specific job rods can also serve as inventory items. Constructive here to common objects and as a separate set of assembled items equipment, built on a foundation with common management, resulting in a complex each unwanted item has its function independently, not just a set one or more items of one or more purposes that can perform in the composition understood. However, a single main tool has a different useful life where there are several independent objects, each such object is recognized as a separate independent inventory item in the accounting records. Above Returning to the example given, we assume that the useful life of the enterprise is 40 years which has a production building and delivers goods to it with a useful service life modern for 25 years, guaranteed by the supplier (manufacturer) fire extinguishing system is installed. In this case, the fire extinguisher installed in the building the system should be considered as a separate inventory item of fixed assets.

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On radical improvement of land (drainage, irrigation and other reclamation works) land plots, objects of nature use (water and other natural resources) capital investments as an independent inventory object in accounting (capital deposits by types of objects). Owned by the enterprise capital investment in the radical improvement of land within a specific plot of land inventory object (fixed assets) performed and accepted capital works at the cost of actual capital expenditure to the initial (recovery) value of is added.

Each of the fixed assets owned by two or more joint ventures fixed assets of the partner and at the initial cost by an enterprise in the common property belonging to it, which in turn becomes an independent inventory object its share (part of the total fixed assets) is taken into account.

Organize the accounting of fixed assets and control over their storage Accounting them for each inventory item of property, plant and equipment when accepting the

account and drawing up the initial documents for admission the appropriate inventory numbers are assigned to the sequential-serial system. Inventory number the inventory is reflected in the object itself by paint, metal token, glue or other means to be brought. Perennials, on improving the melodic condition of the soil capital expenditures and so on. Bunda inventory transfer of numbers from 001 to 099 to buildings, from 100 to 199 to buildings devices from 200 to 299, vehicles from 300 to 399 and etc. is recommended.

It has a different useful life and as a separate inventory item each of the inventory items with multiple components taken into account section is assigned a separate inventory number. An object consisting of several parts if the total useful life of the items is specified the specified object is accounted for with a single inventory number.

The inventory number assigned to an item of property, plant and equipment is its during the entire period of stay in the enterprise (including the operational lease of the object when handing over, stockpiling, overhauling, conserving, when reconstructed and so on). Outgoing key the inventory number of the inventory items of the vehicles after the end of the year to newly acquired inventory items in the accounting account for five years It is recommended not to give.

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§ 2. Origin and valuation of fixed assets

To an enterprise on the basis of ownership, management or operational management rights the value of the property, plant and equipment to which it belongs must be included in the balance sheet of the enterprise.

When property, plant and equipment are recognized as an asset, they are measured at cost evaluated. In this case, the initial value is paid and non-reimbursable taxes (fees), as well as the worker to use the asset for its intended purpose delivery and assembly, which are directly related to the commissioning, installation, commissioning and other desired costs, basic made on the restoration (construction and completion) or purchase of tools the cost is understood.

In practice, the initial value of fixed assets is their origin determined by the source. Fixed assets are a source of revenue for businesses are:

- Acceptance of the restored object after the completion of capital investments submission;
- purchase under a contract of sale;
- investments in the charter capital of the founders;
- free arrival (under the gift contract);
- exchange;
- Transfer of inventories;
- Receipt under a financial lease agreement;
- capital investments in fixed assets;
- identification of surplus (excluded) fixed assets;
- leaving the fixed assets of the founders of the enterprise or receipt when the property of the liquidated enterprise is distributed among the founders;
- ownership, management or operational management of fixed assets other operations and events leading to the acquisition of rights.

The purchase price of fixed assets on the balance sheet of the enterprise (to the supplier) the amount paid) and the costs associated with the purchase of fixed assets should be entered at the initial value received.

Appropriate costs associated with the purchase of property, plant and equipment have been incurred in which case their initial value is multiplied by the sum of these costs.

Expenses related to the purchase of fixed assets include:

- in connection with the purchase (acquisition) of the right to fixed assets increased registration fees, state duties, and the like payments;
- customs duties and taxes;
- taxes and fees in connection with the acquisition (construction) of fixed assets sums;
- information and advice on obtaining (building) fixed assets amounts paid for services;

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- on insurance of the risk of delivery (construction) of fixed assets expenses;
- fees paid to intermediaries in the purchase of fixed assets;
- installation, assembly, adjustment and commissioning of fixed assets expenses;
- bringing the asset to working condition for the purpose of useother costs directly related.

It should be noted that the interest for the use of credit the costs of payment are fully or partially purchased at the expense of borrowed capital is not included in the initial value of the received fixed assets.

Also, the costs associated with paying for fixed assets purchased banking services, opening of a letter of credit, transfer and conversion of foreign currency including the cost of paying brokerage fees to the bank for as well as the preparation of contracts for the purchase of fixed assets and registration costs to the initial cost of fixed assets are not included, but are recognized as an expense in the period in which they occur.

Deferred payment for fixed assets purchased under the terms of a contract or if the payment is made in installments, then these fixed assets are accounting purchase without delay or installment payment accepted at value. This includes the total purchase price and payment the difference that arises between the amount of the deferred or installment payment period overdue or installment payments of the current payment during financial costs depending on the share of the total amount (interest expenses).

Property rights in accordance with IFRS 21 are property, plant and equipment of the enterprise availability and movement, use, conservation or operational lease information on fixed assets provided under the contract generalization is made in the following accounts:

- Account 0110 "Land" is transferred to the enterprise as property in accordance with the law land areas are taken into account. Also, the land areas in this account additional costs to be paid at the time of purchase, real estate agents commission fee, attorneys' fees, purchasing taxes, the cost of ditches, land clearing and leveling costs are taken into account.

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Preparation of lands for use, including water supply, sewage general expenses on extractive constructions, geodetic works 0110 «Er» is capitalized in the account. Because these costs come from the ground necessary to use and increase its value.

Land purchased for the reconstruction or construction of buildings and structures when received, the cost of overcoming existing structures and other barriers is 0110

Capitalized on the debit of the "land" account. In this case, from the completion of the construction revenue from the sale of materials obtained reduces these costs.

If the land is pre-owned and the existing structures are new demolition costs 0110 in case of demolition to give place to the construction object The "land" account is not capitalized, but at the expense of old constructions reflected as an expense associated with the issue;

- Change in the structure of land in the account 0111 "Land improvement",access roads, parking areas for cars and other vehicles, the cost of improving the condition of walls and other structures is taken into account;

- 0112 «Property, plant and equipment received under a finance lease Leasing under the financial lease agreement improvement of fixed assets, additional construction, additional equipment supply, reconstruction, modernization, technical re-equipment and capital costs associated with similar others are taken into account;

- Account 0120 "Buildings, structures and transmission facilities" takes into account the followingtaken:

a) building - production, administrative, social, housing (inventory object)

as a stand-alone building of independent economic importance or additional structures). One of the buildings and outbuildings the entire communication system that creates the conditions for normal use (heating, lighting, ventilation, water and gas supply systems, internal telephone and computer networks, elevator facilities, fire protection and alarm systems);

b) structures - highways, bridges, overpasses, pools and

others;

c) conductive devices - power transmission systems, pipelines,

heating and gas networks, transmissions, etc.

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- Account 0130 "Machinery and equipment" takes into account the following:

Power machines and equipment - boilers, steam engines, turbines, power transformers, internal combustion engines, etc .;

Working machines and equipment - mechanical, thermal, chemical and other technological machines, apparatus, aggregates;

Measuring and control devices and laboratory equipment as well equipment - scales, manometers, thermostats, dispatcher control equipment, alarm, research laboratory, etc .;

Other machines and equipment - taken into account in other previous groups non-removable machinery and equipment;

- For production and management on the account 0140 "Furniture and office equipment" designed furniture and appliances (tables, cabinets, furniture sets, armchairs, iron safes, etc.) as well as office equipment (telefax machine, paper cutter) and destroying machines, etc.);

- Computers on the account 0150 "Computer equipment and computer technology",printers, scanners, modems and other computer equipment, as well as computing techniques are taken into account;

- Railway, automobile, production on the account 0160 "Vehicles"and the rolling stock of municipal vehicles as well as the highway pipelines (pipelines) are taken into account.

- 0180 on the account "Perennials" in landscaping around the enterpriseused for landscaping, decoration, fruit and berry trees and plants, green walls, etc .;

- 0190 "Other fixed assets" in the above accounts unlisted fixed assets are taken into account;

- 0199 on the account "Preserved fixed assets" Uzbekistan Resolution of the Cabinet of Ministers of the Republic of Kazakhstan dated September 16, 2003 No. 401 approved "Unused fixed assets, construction in progress in the order established by the "Regulations on the procedure for conservation of objects" conserved fixed assets are taken into account.

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The principal received by the entity under an operating lease **information on the availability and movement of funds 001 «Operating lease** received fixed assets ”at the price specified in the contract. Analytical account on this account for landlords and for each lease received on fixed assets (inventory numbers of the lessor).

The principal leased by the entity under a finance lease **information on the availability and movement of funds 010 «Financial lease** fixed assets provided under the contract ”. This an analytical account on the account is provided for each financial lease agreement inventory cards of separate fixed assets on fixed assets referred to as initial calculation of sources of fixed assets considering the processes of formation and their reflection in the accounts of accounting we go out

2.1. Fixed assets purchased through payment initial value

The initial cost of property, plant and equipment purchased for a fee is fixed capital, including costs associated with the purchase of vehicles the completed facility from the contractor upon completion of the investment acceptance-transfer or contract of sale of the object or their purchase to the supplier (seller) in accordance with the documents confirming the commission determined as the amount payable.

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The contractor under the construction contract is specified in the contract construction of a specific object or other on behalf of the customer within the period undertakes to carry out the construction work, and the customer commits the work to the contractor to create the necessary conditions for, acceptance of work and payment of the agreed fee undertakes.

Construction contract enterprise, building (including residential building) on construction or reconstruction of a structure or other object, as well as installation, adjustment, commissioning, and other directly related to the object under construction about the performance of work. It is designed by the customer and the contractor Relations of the parties to the contract Citizenship of the Republic of Uzbekistan Chapter 37 of the Code is regulated by the "Contract".

Under the contract of sale, one party (seller) buys the goods to the other party (buyer) the obligation to transfer the property to the buyer), and the buyer accepts the goods and pay the amount (price) set for it.

The seller delivers to the buyer the goods provided for in the contract of sale condition Unless otherwise provided by the contract of sale, the seller gives the goods to the buyer at the same time as the goods belonging to him, as well as related to the item provided by the legislation or the contract documents (technical passport, quality certificate, instructions for use and etc.).

One of the parties provides goods in the field of entrepreneurial activity for a conditional period the other party who undertakes to provide, perform work or provide services and receiving goods, works, and services and paying for them an agreement that assumes an obligation is called an economic contract.

The economic contract is the subject of the contract, the delivered goods (work, service) quantity, quality, range and price, performance of the contract terms, calculation procedure, obligations of the parties, contract in case of non-fulfillment or improper fulfillment of obligations of the parties liability, dispute resolution procedure and details of the parties, contract the date and place of conclusion, as well as the law for such contracts mutually agreed upon in the documents or at the request of one of the parties other important conditions that must be met.

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The beginning of fixed assets purchased through payment an example of the formation of values and the order in which they are reflected in the accounting records we will consider. In April 2021, the company purchased the machine. In accordance with the contract The cost of the machine is 115,000,000 soums, including VAT - 15,000,000 soums.

Under the terms of the contract, the company will pay 40% of the cost of the machine on April 7, 2021 made an advance payment in the amount of The enterprise in the purchase of the machine engineering, which evaluates the technical and other parameters of the machine used the services of the company and its services in accordance with the contract The fee was 600,000 soums. Directly by putting the machine into working condition Other related costs include: loading and unloading

works - 80 000 sum; Delivery by road - 500 000 soums, the forwarder of the enterprise business trip expenses - 100,000 soums, insurance for the delivery of equipment costs - 50,000 soums, to an enterprise specializing in assembly and installation the cost of installation and assembly of the paid machine - 200,000 soums, the machine The cost of materials used in the test - 65,000 soums, the commissioning of the machine

Labor costs of workers involved in the unloading process - 150,000 soums and a social tax amount of 12 per cent from the workers 'wage fund 18,000 soums. The machine was commissioned on April 16, 2021. Also the creditor arising on the machine purchased by the enterprise on 12 April 2021 for a period of two years from the bank in order to repay the remainder of the debt, 15% per annum at the rate, the interest received is a loan that is paid monthly.

Let us consider the order in which the initial value of the bench is formed.

The starting price of the machine is 101,763,000 soums.

115 000 000 - 15 000 000 + 600 000 + 80 000 + 500 000 + 100 000 + + 50 000 + 200,000 + 65,000 + 150,000 + 18,000.

Value added taxes and excise taxes are reimbursable taxes, that is, to be reimbursed by the taxpayer at the time these taxes are paid are taken into account, as well as, when the fixed assets are purchased (built) listed above past taxes are not added to their initial value.

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In this case, on April 30, 2021, the company will calculate the interest on the loan performs as follows:

(46,000,000 soums = 115,000,000 x 40/100);

72,000,000 soums = 115,000,000 - 46,000,000;

538 767 sum = (69 000 000 x 15/100) x (19 days / 365 days).

Transactions related to the purchase of equipment are the accounting of the enterprise The following is reflected in the account:

As of April 7, 2021:

- Contract paint for machine suppliers(advance) to the amount of payments:

debit 4320 «To suppliers of goods for long-term assets and paints given to contractors "account 46,000,000 soums; credit 5110 "Account" account 46,000,000 soums;

(46,000,000 soums = 115,000,000 soums x 40/100).

As of April 9, 2021:

- The cost of the equipment purchased under the contract:

debit 0820 "Purchase of fixed assets" account 100 000 000 soums; debit 4410 «On taxes and other obligatory payments to the budget

Payments (by type) "account 15,000,000 soums; credit 6010 «Goods to suppliers and contractors

Accounts payable "account 115,000,000 soums; - an advance payment previously made to the suppliers of the machine acceptance of coverage:

debit 6010 «To suppliers and contractors Accounts payable "account 46,000,000 soums;

credit 4320 «To suppliers of goods for long-term assets and paints given to contractors "account 46,000,000 soums;

- performed on the assessment of technical and other parameters of the machineamount of work:

debit 0820 "Purchase of fixed assets" account 600,000 soums; credit 6010 «Goods to suppliers and contractors Accounts payable "account 600,000 soums;

- Costs of delivery of equipment, loading and unloading, delivery insurance sum:

debit 0820 "Purchase of fixed assets" account 630,000 soums; loan 6990 "Other liabilities" account 630,000 soums;

(630,000 soums = 500,000 + 80,000 + 50,000);

- business trip of the forwarder responsible for bringing the equipment to the enterprisecosts:

debit 0820 "Purchase of fixed assets" account 100,000 soums; credit 4220 account "Payments for business trip" or 6970 "Debt to accountants" 100 000 soums.

As of April 12, 2021: - to the received loan amount:

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debit 5110 "Account" account 69,000,000 soums; loan 7810 "Long-term bank loans" account 69,000,000 soums; - Debt repayment to machine suppliers: *debit 6010 «To suppliers and contractors*

Accounts payable "account 69,000,000 soums;

credit 5110 Account "account" 69 000 000 soums.

As of April 16, 2021:

- the amount of installation costs: *debit 0820 "Purchase of fixed assets" account 200,000 soums; loan 6990 "Other liabilities" account 200,000 soums;* - the cost of materials used in the testing of the machine: *debit 0820 "Purchase of fixed assets" account 65,000 soums; credit 1090 "Other materials" account 65,000 soums;*

- Wages of workers involved in the commissioning of the machinecosts:

debit 0820 "Purchase of fixed assets" account 168,000 soums;

credit 6710 «With a salary officer

Settlements "account 150,000 soums;

credit sheet 6520 «To target state funds payments "18,000 soums;

- When the purchased equipment is put into operation: *debit 0130 "Machinery and equipment" 101 763 000 soums; credit 0820 "Purchase of fixed assets" account 101 763 000 soums;*

- cost of insurance of delivery, loading and unloading of equipment,as well as debts on the cost of work performed on the installation of the machine payment:

debit 6990 "Other liabilities" account 830 400 soums; credit 5110 "Account" account 830,000 soums;

(830,000 soums = 500,000 + 80,000 + 50,000 + 200,000); **As of April 30, 2021:**

- the amount of interest accrued on the loan: *debit account 9610 "Expenses in the form of interest" 538 767 soums; loan 6920 "Accrued interest" account 538 7671 soums.*

Money paid as a result of early payments starting fixed assets purchased for a fee with discounts value formation and reflected in the accounting of these operations

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We will consider the procedure in the following example. The company is on April 2, 2021 signed a contract to purchase cars. Purchased

the total amount of cars specified in the contract is 500,000,000 soums forms. Ownership of the car under the terms of the contract passes to the customer upon receipt of it and the total purchase value of the enterprise Must make an advance payment of 15 percent. The rest of the debt if the car is paid for within 90 days from the date of receipt.

In this case, under the contract, the buyer received the cars of this debt to pay the remaining amount of the debt within 15 days from the date of payment can take advantage of a relatively 5 percent discount. The company is on April 5, 2021 made an advance payment in the amount specified in the contract. 2021 16 In April, the cars were accepted and put into operation at a general contract price submitted. On April 23, 2021, the rest of the debt will be paid and issued took advantage of the discount.

Money paid as a result of early payments transactions related to the purchase of cars with discounts enterprise are reflected in the accounting as follows:

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As of April 5, 2021:

- to car suppliers under the contractto the amount of advance payments:

debit 4320 «To suppliers of goods for long-term assets and

Paints given to contractors ”account 75,000,000 soums;

credit 5110 "Current account" account 75,000,000 soums; (75,000,000 soums = 500,000,000 soums x 15/100);

As of April 16, 2017:

- The cost of cars purchased under the contract: *debit 0160 "Vehicles" 500,000,000 soums; credit 6010 «Goods to suppliers and contractors*

Payable accounts ”account 500,000,000 soums;

- Advance payment previously transferred to car suppliersacceptance of coverage:

debit 6010 «To suppliers and contractors

Accounts payable ”account 75,000,000 soums;

credit 4320 «To suppliers of goods for long-term assets and

Paints given to contractors "account 75,000,000 soums;

As of April 23, 2021:

- by paying the remaining amount of the debt on the purchased carsgive:

debit 6010 «To suppliers and contractors

Accounts payable "account 425,000,000 soums;

credit 5110 "Account" 403 750 000 soums;

loan 9390 "Other operating income" account 21 250 000 soums;

(425,000,000 soums = 500,000,000 - 75,000,000);

(403,750,000 soums = 425,000,000 - 21,250,000); (21,250,000 soums = 425,000,000 soums x 5/100).

Payments are delayed or paid in installments in the case of fixed assets purchased for a fee the formation of the initial value and accounting for these transactions we will consider the order of reflection in the account in the following example. Enterprise 2021 On March 25, it signed a contract to purchase 5 cars. In the contract the price of one car, if the payment is made on time, is 40,000,000 soums. However, the payment for the cars can be paid for a total of 2 years provided that the funds are purchased and the funds are equal at the end of each quarter As it was agreed to be included in the shares, the seller bought one car for 44,000,000 soums agrees to sell at a price. Under the terms of the contract, the first payment is cars should be made on the day of delivery. Of cars on April 1, 2021 all were shipped by the seller and the first payment was made on the same day increased. According to the contract, they have the right to own the cars passes to the customer at the time of loading.

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As of April 1, 2021:

- The cost of cars purchased under the contract: *debit 0160 "Vehicles" 200,000,000 soums; credit 6010 «Goods to suppliers and contractors Payable accounts "account 100,000,000 soums;*

credit 7010 «To suppliers and contractors Payable accounts "account 100,000,000 soums;

(200,000,000 soums = 5 x 20,000,000 soums);

- the first payment for cars purchased under the contract to be done:

debit 6010 «To suppliers and contractors Accounts payable "account 27,500,000 soums;

credit 5110 "Account" 27 27,000,000 soums; (220,000,000 soums = 5 x 44,000,000 soums);

(27,500,000 soums = 220,000,000 soums / 8 times).

Date of purchase, subject to extension of payment for fixed assets and because the date of the first payment on them coincides, a principal sold without delay or payment in installments the value of the assets and the payments on the property, plant and equipment to be purchased the difference between the total amount of financial expenses (interest expenses) is not recognized as, and the amount payable is the principal before the supplier of the goods transferred to a reduction in debt.

As mentioned above, delay payment or installment payment the value and purchase of property, plant and equipment sold without provision the difference between the total amount of payments on fixed assets (22,000,000 soums = 220,000,000 soums - 200,000,000 soums) payment term **the total of payments that are deferred or paid in installments** payment term depending on the share of current payments in the amount of during the deferred or installment payment period **recognized as financial expenses (interest expenses). In this case, the current** the share of the payment in the total amount of payments with the following formula determined:

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Current paymentPayments are made from the date of payment specific gravity = The amount of total payments provided for in the contractthe amount of increased total payments the amount of interest expense when each payment is made (principal on the date of occurrence of the obligation arising on the date of purchase of vehicles in addition to the first payment made) is determined using the following formula:

Amount of interest expenses = (Share of current payment is xthe sum of the total difference in payments) - interest accrued in previous periods the cumulative amount of expenses on.

As of June 30, 2021:

- next on cars purchased under the contractPayment:

debit 6010 «To suppliers and contractors Accounts payable "account 22,000,000 soums;

debit account 9610 "Expenses in the form of interest" 5 500 000 soums; credit 5110 "Account" 27 27,000,000 soums;

In this case, the calculation of interest expenses is as follows: Share of current payments - 25% (55 000 000/220 000 000); Interest expenses - 5,500,000 soums (22,000,000 x 25/100).

September 30, 2021:

- next on cars purchased under the contractPayment:

debit 6010 «To suppliers and contractors Accounts payable" account 24,750,000 soums;

debit account 9610 "Expenses in the form of interest" 2 750 000 soums;

credit 5110 "Account" 27 27,000,000 soums;

In this case, the calculation of interest expenses is as follows:

Share of current payments - 37.5% (11,400,000 / 30,400,000); Interest expenses - 2,750,000 soums ((22,000,000 x 37.5 / 100) 5,600,000 soums).

Inventories (excluding finished products), ie sold the initial cost of items transferred from the composition of goods to fixed assets equal to their book value. The carrying amount of inventories formation «Chapter 4. Inventory account ".

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2.2. The beginning of the fixed assets created in the enterprise itself value

The beginning of the fixed assets created by the enterprise itself the value of the restoration (construction, completion) of these fixed assets the sum of the actual costs. These include, in particular, the following you can:

- Material costs used in the construction of fixed assets (purchase) obtained semi-finished products and components, construction materials, fuel lubricants, utensils and utensils, inventory and farm equipment and hakazolar);
- workers and employees involved in the construction of fixed assets the only one calculated on them, including labor costs social payment amounts;

- fixed assets used in the construction of fixed assets and amortization of intangible assets;
- other costs associated with the construction of fixed assets.

When constructed by the economic method, direct costs are taken into account

the cost of material costs is the cost of fixed assets to be put into operation the cost of purchasing materials, equipment to be accounted for and when carrying out construction and installation work when constructed by the farm method enter the value of the components used.

Construction costs are borne by labor costs remuneration of the main production workers who performed the installation work payment costs and the amount of a single social payment from the salary fund.

To perform work in the economic method for the amount of accrued depreciation depreciation on used fixed assets and intangible assets deductions must be made. On fixed assets and intangible assets the calculation of depreciation allowances is in accordance with IFRS 5 and IFRS 7 is done.

In capital construction estimates, estimate-project calculations and title lists construction of buildings and structures, equipment, tools, costs of purchasing inventory and other equipment (construction contract or regardless of the economic method) 0810 "Incomplete construction" in connection with the accounts that account for assets and liabilities in the account taken into account. Their initial when the fixed assets are put into operation 0810 "Incomplete construction" account for the amount of the value of fixed assets will be credited in connection with the recipient accounts (0100).

Accounting for costs associated with the construction of fixed assets The account is reflected as follows:

- Construction of fixed assets by the enterprise on an economic basis Costs associated with the construction:

debit 0810 "Incomplete construction" account; credit accounts depreciating fixed assets (0200) – fixed on fixed assets used in the construction of facilities the amount of accrued depreciation costs;

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Accounts receivable for intangible assets (0500) intangible assets used in the construction of fixed assets the amount of depreciation expense calculated on; credit material accounts (1000) - construction of fixed assets material costs used in (construction) (purchased semi-finished products and components, construction materials, fuel lubricants materials, utensils and tableware, inventory and household equipment, etc.) summation; credit 6010 "Payable to suppliers and contractors Accounts »- construction of fixed assets by other enterprises the amount of work performed and services rendered in the process of in the invoice or acceptance certificate and other initial documents to the specified amount, including value added tax); credit 6710 Account "Payroll with the employee" - the main labor of workers and employees involved in the construction of facilities the amount of payment expenses; credit 6520 "Payments to trust funds" account – main labor of workers and employees involved in the construction of facilities the amount of a single social payment calculated on payment; accounts that take into account other credit obligations - fixed assets the amount of other costs associated with the process of construction (erection);

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- Construction of fixed assets by the enterprise on a contract basis costs associated with the construction (construction) when carried out (provided by the contractor invoice or acceptance certificate and other to the amount specified in the primary documents, including value added tax):

debit 0810 "Incomplete construction" account; credit 6010 "Payable to suppliers and contractors accounts »account;

- when the debt to the contractor is repaid:

debit 6010 "Accounts payable to suppliers and contractors" sheeti; credit 5110 "Accounts receivable" account.

In this case, on a long-term loan received for construction during the construction period accrued interest on the initial value of fixed assets built is entered. An enterprise builds (cnstructs) a fixed asset (e.g., a building, structure, etc.) from financial and credit institutions to cover the costs associated with in the case of obtaining a loan, respectively, for these targeted loans accrued interest in the construction of fixed assets

(construction) by contract or economic method regardless of the implementation during the construction process should be carried to the value of the instruments.

An enterprise builds (constructs) a fixed asset (e.g., a building, structure, etc.) banks and other financial institutions to cover the costs associated with the loan The calculation of interest on loans from organizations is in accordance with IFRS 24 is done.

When the construction of fixed assets is completed, ie when it is put into operation, interest capitalization ceases when fixed assets are put into use then the accrued interest expense is on the financial performance of the enterprise and in the account 9610 "Expenses in the form of interest" taken into account.

Target loans during the period of asset construction the procedure for reflecting the accrued interest expenses in the accounting records

we will consider in the following example. The enterprise is engaged in the construction of a warehouse building method. Construction period is 3 years. To finance construction from the bank for a period of 4 years, the interest rate is 18% per annum, the amount of interest paid annually A loan of 150,000,000 soums was received.

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The calculation of annual interest on the loan in the enterprise is carried out as follows will be increased:

150,000,000 soums x 18/100 = 27,000,000 soums.

Transactions related to obtaining a loan and calculating interest on them reflected in the accounting of the enterprise as follows:

- to the received loan amount:

debit 5110 "Account" 150,000,000 soums; loan 7810 "Long-term bank loans" account 150,000,000 soums; in the first, second and third years:

- to the amount of accrued interest expenses:

debit 0810 "Incomplete construction" account 27,000,000 soums; loan 6920 "Accrued interest" account 27,000,000 soums; fourth year:

- to the amount of accrued interest expenses:

debit account 9610 "Expenses in the form of interest" 27 000 000 soums; loan 6920 "Accrued interest" account 27,000,000 soums.

Its proper operation for the proper use of the main tool the product obtained during the inspection is received at net realizable value and capital investment when the initial value of fixed assets is formed is deducted from the sum.

Fixed assets transferred from the finished product to fixed assets the initial value is determined in accordance with the "Regulations on the structure of costs" equal to the cost of their production. Balance of inventories value formation «Chapter 4. Inventory account ”.

2.3. Initial fixed assets purchased in foreign currency value

Initial cost of fixed assets purchased in foreign currency, in the primary accounting documents confirming their purchase (of the goods in the accompanying documents or in the customs cargo declaration) the Republic of Uzbekistan on the date of their receipt in the accounting records Recalculation at the rate of the Central Bank, as well as the purchase of fixed assets determined taking into account the costs associated with making.

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Initial cost of fixed assets purchased in foreign currency the order of formation is provided for in FSA No. 22. To this normative document the value of fixed assets and their reflection in the accounting records in the primary accounting documents confirming the purchase (tracking of the goods documents or in the customs cargo declaration) at the rate of the Central Bank on the date of their receipt in the accounting records by recalculation, paid and non-reimbursable taxes (levies), on delivery, installation, connection, commissioning and disposal of the asset each other directly related to making it working for use what costs should be identified and reflected.

The initial value of fixed assets purchased on import the order of formation and the order of their reflection in the accounting

Let's look at an example. On March 25, 2021, the company became a supplier of foreign goods with the purchase of equipment worth a total of 20,000 euros made a

deal. Delivery of goods to the buyer in accordance with the contract of delivery 50% of the value of the equipment in advance to the letter of credit account in the bank of the issuer must pass. On April 2, 2021, the company is in the supplier's bank opened a letter of credit account and transferred the amount specified in the contract. One euro of the Central Bank on the date of opening the letter of credit in soums The relative exchange rate was 12,320 soums. By opening a letter of credit account associated expenses 0.2% of the amount of transferred currency, letter of credit transfer 1.2% of the bank transfer commission, preparation of the contract the amount paid to the law firm for 150 euros, to register the contract the costs of acquisition and closure amounted to 0.05% of the contract amount reached It is also a foreign currency that is exchanged when the national currency is exchanged for the euro mediation fee was paid in the amount of 0.2% of the foreign exchange amount. April 7, 2021 vehicles were shipped. Equipment freight (transportation, loading works, delivery insurance, etc.) 4,000 euro. The customs cargo declaration was submitted on April 14, 2021. According to the customs legislation, customs duties include: customs duty 10%, value added tax 15% and customs duty 0.2%. to the sum of one euro of the Central Bank on the date of completion of the declaration Customs freight the relative exchange rate is 12,390 soums. The machines will be commissioned on June 21, 2021 given.

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Let us consider the order of formation of the initial value of the tools.

First of all the customs value of the contract value of the equipment central Bank of the Republic of Uzbekistan on the date of completion of the declaration by multiplying the exchange rate of the euro against the soum 247,800,000 soums (20,000 euros x 12,390 soums).

The second is the customs duty on the equipment based on the contract value determine the fees. Customs fees:

- customs duty - 24,780,000 soums (247,800,000 x 10/100);
- value added tax - 40 887 000 soums ((247 800 000 + 24 780 000) x 15 / 100);
- customs duties - 495,600 soums (247,800,000 x 0.2 / 100).

Customs duties added to the starting value are 25,275,600 soums (24,780,000 + 495,600).

The third priority is equipment freight (transportation, loading, delivery **issuance insurance, etc.) equivalent to the cost of 49,560,000** soums (4,000 euros x 12,390 soums).

The fourth priority is related to the payment for purchased equipment determine the amount of costs and their equivalent.

The costs associated with opening a letter of credit account include:

10,000 euros = 20,000 euros x 50/100; 20 euros = 10,000 euros x 0.2 / 100; 246 400 soums = 20 euros x 12 320 soums.

The costs of the bank's commission for the transfer of a letter of credit are as follows consists of:

10,000 euros = 20,000 euros x 50/100;

120 euros = 10,000 euros x 1,2 / 100;

1,478,400 soums = 120 euros x 12,320 soums.

The costs associated with paying for the preparation of the contract are as follows consists of:

1,848,000 soums = 150 euros x 12,320 soums.

The costs of registration and termination of the contract are as follows: 10 euros = 20,000 euros x 0.05 / 100;

123 200 soums = 100 euros x 12 320 soums.

The cost of exchanging foreign currency is as follows: 100 euros = 20,000 euros x 0.5 / 100;

1,232,000 soums = 100 euros x 12,320 soums.

Payment for purchased equipment that is not included in the initial cost the total amount of expenses related to payment is 4,928,000 soums (246,400 + 1 478 400 + 1 848 000 + 123 200 + 1 232 000).

The initial value of the equipment included in the fixed assets 322,635,600 soums (247,800,000 + 25,275,600 + 49,560,000).

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Transactions related to the purchase of equipment are the accounting of the enterprise The account is reflected as follows:

As of April 4, 2021:

- opening a letter of credit account in the supplier's bank: *debit 5510 "Letters of credit" account 123,200,000 soums; credit 5210 «Domestic currency*

Accounts »account 123 200 000 soums;

(123,200,000 soums = 10,000 euros x 12,320 soums);

- to the amount of expenses related to payment for purchased equipment:

debit 9430 "Other operating expenses" account 4 928 000 sum; credit 5210 Account "Currency accounts within the country" 4 928 000 soums.

As of April 7, 2021, no accounting entries are required.

As of April 14, 2021:

- the sum of the contract value of the equipment: *debit 0820 "Purchase of fixed assets" account 247 800 000 soums;*

credit 6010 «Goods to suppliers and contractors

Accounts payable "account 247,800,000 soums;

- customs duties on equipment:

debit 0820 "Purchase of fixed assets" account 25 275 600 soums;

credit 6410 «On payments to the budget loan (by type) account 25 275 600 soums;

- Value added tax on equipment:

debit 4410 «On taxes and other obligatory payments to the budget

Payments (by type) »account 40 887 000 soums; credit 6990 in the account "Other liabilities" account "Debt at value added to the budget" 40 887 000

sum;

- when the debt to the budget on customs payments is repaid: *debit 6410 «On payments to the budget loan (by type) account 25 275 600 soums;*

debit 6990 "Other liabilities" account "Debt to value added to the budget" account 40 887 000 soums;

credit 5110 "Account" 66 662 600 soums; - for the amount of equipment freight:

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debit 0820 "Purchase of fixed assets" account 49 560 000 soums loan 6990 "Other liabilities" account 49 560 000 soums;

- revaluation of foreign currency funds in the letter of credit account:

debit 5510 "Letters of credit" account 700,000 soums; credit 9540 «Exchange rate difference income "account 700,000 soums;

(123,900,000 soums = 10,000 euros x 12,390 soums);

(700,000 soums = 123,900,000 soums - 123,200,000 soums);

- when foreign currency funds on the letter of credit account are accepted for reimbursement:

debit 6010 «To suppliers and contractors

Accounts payable "account 123 900 000 soums;

credit 5510 "Letters of credit" account 123 900 000 soums;

- indebtedness to suppliers for purchased equipmentwhen covered:

debit 6010 «To suppliers and contractors accounts payable "account 123 900 000 soums;

credit 5210 «Domestic currency accounts »account 123 900 000 soums;

(123,900,000 soums = 247,800,000 - 123,900,000); - when the debt on equipment rent is repaid:

debit 6990 "Other liabilities" account 49 560 000 soums; credit 5210 «Domestic currency accounts »account 49 560 000 soums.

As of April 21, 2021:

- when the equipment is put into operation:

debit 0130 "Machinery and equipment" account 322 635 600 soums; credit 0820 «Purchase of fixed assets account 322 635 600 soums.

2.4. As founders' contributions (shares) to the charter capital of the enterprise the initial value of the fixed assets obtained

The main received as a contribution (share) of the founders to the charter capital of the enterprise as the initial value of the funds, if the law of the Republic the founders of the enterprise, unless otherwise provided in the documents (participants) agreed on their monetary value.

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Charter fund in limited liability and additional liability companies (charter capital) as a contribution to money, securities, or anything else property rights, or other transferable rights that have a monetary value (Limited Liability and Additional Liability Companies article 15 of the Law of the Republic of Uzbekistan "On the shares to be placed at the time of establishment of the company are by the founders no later than one year after the state registration of the company must be paid. By the founders after the expiration of the specified period unpaid shares must be terminated. These are additional shares of the company during the placement period specified in the decision to issue shares must be paid. Shares and other securities of the Company payment of money and other means of payment, property, in the manner prescribed by law as well as the exercise of rights (including property) that are valued in money is increased. The form of payment for the shares of the company is the establishment of the company in their establishmen in the contract of reorganization (decision of reorganization) or in the charter of the company, appendix when issuing shares and other securities determined by the decision.

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When the shares are paid in cash, the legislation is as follows provided:

- property that the owner contributes to the charter capital of private enterprisesindependently (Republic of Uzbekistan "On Private Enterprise"

Article 12 of the law);

- in limited liability and additional liability companiescharter of the company by participants and acceptable third parties monetary value of non-cash contributions to the fund (charter capital) society one by all participants of the society at the general meeting of participants approved by an unanimous decision (“Limited Liability and

Law of the Republic of Uzbekistan "On additional liability companies" Article 15);

- shares in joint-stock companies when establishing a companythe monetary value of the property transferred as a fee to the founders determined by agreement between. If you buy this way of society the nominal value of the shares and other securities received more than two hundred (200) times the minimum wage specified in the documents as a fee for shares and other securities of the company an enterprise that

values the monetary value of the property being transferred should be issued by («Joint-stock companies and shareholders 31 of the Law of the Republic of Uzbekistan "On protection of human rights" material).

Why are these requirements included? The company has all its obligations shall be liable with all his property. Charter capital in turn, property that guarantees the interests of creditors of the enterprise determines the minimum amount. Therefore, the charter capital is incorrect (fictitious) or should not be artificially raised. That is, the property included as a share the proceeds from the sale must correspond to the par value of the share. That's it an independent valuation of large contributions made in cash for the purpose of approval is increased.

At the same time the proceeds from the sale of ordinary and preferred shares the amount of shares exceeding the par value, ie the initial sale of shares eimssion income received at a price higher than the face value, as well as the charter the sum of exchange rate differences that occur in the process of capital formation information on the availability and movement of added capital in the form of it should also be noted that it is taken into account in the structure of added capital.

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The enterprise is received as a contribution (share) of the founders to the charter capital formation of the initial value of fixed assets and this

The procedure for recording transactions in the accounting account is considered in the following example we go out The enterprise is established by the founders in the form of a joint stock company reported. The charter capital of the company is 6,000,000,000 soums and it is 1,200,000 shares.

The nominal value of the share is 5,000 soums. When a society is founded placement of shares at face value and 60 percent cash and forty percent is paid in fixed assets, according to the founding documents. Basic The following are included as means: production building 500 000 000 soums, buses 1,750,000,000 soums, furniture and office equipment 90,000,000 soums, computer set 60,000,000 soums.

Transportation of fixed assets to the enterprise and bringing them to working condition The work was carried out by employees of the enterprise. Basic tools costs associated with transporting and bringing them to working condition transport costs:

5,000,000 soums, wages for workers calculation of 2,000,000 soums and social benefits in the amount of 12 percent of the workers 'salary fund the tax amount is 240,000 soums.

The initial value of fixed assets is specified in their founding document the cost of transporting them to their value and bringing them to working condition is determined by adding. It involves transporting them and bringing them to working condition if it is not possible to carry the costs to a specific fixed asset, it without allocating the value of fixed assets to their share in the total value it is recommended to do in proportion.

Fixed assets provided by the founders as payment for the value of shares Revenue is reflected in the accounting records of the enterprise as follows:

- to the amount of the charter capital of the company in accordance with the constituent documents:

debit 4610 «Charter capital of the founders

Debt on shares "account 6,000,000,000 soums;

credit 8310 "Ordinary shares" account 6,000,000,000 soums;

- Fixed assets from the founders to pay for the sharesfall:

debit 0820 "Purchase of fixed assets" account 2 407 240 000 soums; credit 4610 «Authorized capital of the founders

Debt on shares »account 2 400 000 000 soums;

credit 2310 "Auxiliary production" account 5,000,000 soums; credit 6710 "Salary Officer Settlements with »account 2 000 000 soums;

credit 6520 «To target state funds payments "account 240,000 soums; - when fixed assets are put into operation:

debit 0120 "Buildings, structures and transmitters devices »account 501 560 000 soums;

debit 0140 "Furniture and office equipment" account 90 285 000 soums;

debit 0150 «Computer equipment and computing equipment "account 60 187 500 500 soums;

debit 0160 "Vehicles" account 1 755 467 500 soums; credit 0820 "Purchase of fixed assets" account 2 407 500 000 soums.

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2.5. The share of the establishment that was previously included in the charter capital of another enterprise

the initial cost of property, plant and equipment resulting from the return When the enterprise leaves the founders or the enterprise is liquidated fixed assets arising from the distribution of property among the founders the initial value of the received fixed assets received documents taking into account the costs associated with the purchase of fixed assets The value specified in the case is recognized.

The value of the received fixed assets is in the charter capital of another enterprise

In cases where the share is higher than the amount of debt, the difference is from the composition of the founders covered by the outgoing founder.

The amount of debt on the share of another enterprise in the charter capital in cases where the value of the fixed assets acquired is high covered by the enterprise.

The share of the establishment that was previously included in the charter capital of another enterprise the initial value of the fixed assets received from the return in the following example the order of formation and its reflection in the accounting consider. The share of the enterprise in the charter capital of another enterprise is 20% forms. 80,000,000 soums. The enterprise is based on economic analysis decided to leave the founders. Other founders because he refused to buy the enterprise's share in the charter capital, giving him a share decided to give back. The value of net assets is to leave the founders the actual value on the date is 2,000,000,000 soums. At the discretion of the founders accepted the vehicle as a return of the appropriate facility share and remained received part of it in the form of cash. From the amount of the contribution to the authorized capital receives a car worth less than Rs 90,000,000 and an additional Rs 10,000,000 soums.

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The share of the establishment that was previously included in the charter capital of another enterprise transactions with property, plant and equipment arising from the return of the enterprise reflected in the accounting as follows:

- The decision of the founders to leave the founders of the enterpriseon the date of receipt - the sum of the share of the fair value of net assets: *debit 4890 "Other*

receivables" account 100 000 000 soums; credit 9220 "Outflow of other assets" account 100 000 000 soums;

- in the authorized capital, which is considered as a long-term investmentWhen the carrying amount of the share is written off:

debit account 9220 "Outflow of other assets" account 80,000,000 soums; loan 0690 "Other long-term investments" account 80,000,000 soums; - to the amount of profit from withdrawal from the founders: *debit account 9220 "Outflow of other assets" 20,000,000 soums; loan 9390 "Other operating income" account 20,000,000 soums;*

- less than the amount of debt on the share previously contributed to the authorized capitalWhen the car arrives at value:

debit 0160 "Vehicles" account 90,000,000 soums; credit 4890 "Other receivables" account 90,000,000 soums;

- The value of the car acquired at the time of leaving the founders is the previous charterdebt incurred due to the fact that its share in the capital is less than the amount when funds are credited to the account to cover the amount of: *debit 5110 "Account" 10 000 000 soums; loan 4890 "Other receivables" account 10 000 000 soums.*

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A value that is greater than the amount of your contribution to the charter capital If he buys a car for ,000,000 soums and 24,000,000 soums in cash

In addition to the above returns are reflected in the accounting as follows is given:

- higher than the amount of debt on the share previously contributed to the authorized capitalWhen the car arrives at value:

debit 0160 "Vehicles" account ,000,000 soums; loan 4890 "Other receivables" account 100 000 000 soums;

loan 6990 "Other liabilities" account 24,000,000 soums;

- The value of the car acquired at the time of leaving the founders is the previous charterdebt incurred due to the fact that its share in the capital is higher than the amount Reimbursement of the amount from the current account:

debit 6990 "Other liabilities" account 24,000,000 soums; credit 5110 "Account" 24 000 000 soums.

2.6. Fixed assets received for free (under a gift agreement) initial value

The principal received free of charge (under a gift contract) by the enterprise taxes paid and not reimbursed as the initial cost of the assets (fees), delivery, installation, connection, commissioning, and asset handling any other costs directly related to the restoration taking into account their current on the date of admission to the accounting account value is recognized. Current value is the current market at a given date The value of fixed assets at the price or notified, the transaction is executed wishing to increase the purchase of an asset in the implementation of an agreement between independent parties the amount that is sufficient to receive or meet the obligations.

When fixed assets are received free of charge (under a gift agreement) income is determined at market value. Market value of fixed assets with documents or with the appraisal organization's evaluation report confirmed. The following are recognized as documentary confirmation:

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- shipping, delivery or handover documents;
- price information of suppliers (price lists);
- information received from the media;
- stock exchange data;
- data of state statistics bodies.

Fixed assets received for free (under a gift agreement) formation of initial values and their reflection in accounting

Let's look at the procedure in the example. An enterprise in order to establish a target line by the agreement on free purchase of the car on July 11, 2021 signed. The car was purchased by the company on July 25, 2021.

Making money, according to media reports the market value of the production building was 160,000,000 soums.

Receipt of a car received for free (under a gift contract) reflected in the accounting of the enterprise as follows: *debit 0160 "Vehicles" account 160,000,000 soums; credit 8530 Account "Free property" 160 000 000 soums.*

2.7. Liabilities are fixed assets initial value

A principal with independent objects whose liabilities are expressed in total
The initial value of the funds is the amount of the current of a particular object determined in proportion to the value.

Here, if the enterprise is separate in the accounting for a single agreed value several groups of primary tools that can be identified as separate objects If purchased, then the fixed assets purchased for a total amount of one initial value, ie each of which must be included in the fixed asset value is the purchased basis of the market (current) value of each fixed asset determined based on the share of the funds in the total market value caught.

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Start-up of fixed assets purchased for a total amount value formation and recording of these operations in the accounting

Let's look at the procedure in the example. July 20, 2021 by the enterprise general Contract for the purchase of a property complex worth 450,000,000 soums signed. The property complex consists of: a serviceable developer output building, bus, computer bars and office furniture. On purchase the entire amount was paid on July 25, 2021. Registration, state duty payment, brokerage premium costs, as well as the working condition of the asset The costs directly related to the quote amounted to 50 000 000 soums, that is including the cost of valuing the purchased property. Fixed assets market each in accordance with the conclusion of the appraisal organization that carried out the valuation a basic engine is rated as follows:

Production building - 280,000,000 soums;

Bus - 190,000,000 soums;

Computer complex - 30,000,000 soums; Office furniture - 20 000 000 sum.

Operations related to the purchase of a property complex of the enterprise reflected in the accounting as follows:

- to the total amount of purchases of fixed assets: *debit 0820 "Purchase of fixed assets" account 450,000,000 soums;*

credit 6010 «Goods to suppliers and contractors

Accounts payable "account 450,000,000 soums; - Repayment of debts on purchased fixed assets:

debit 6010 «To suppliers and contractors

Accounts payable "account 450,000,000 soums;

credit 5110 "Account" 450,000,000 soums;

- purchase of fixed assets and their commissioning the amount of expenses:

debit 0820 "Purchase of fixed assets" account 50,000,000 soums; loan 6990 "Other liabilities" account 50,000,000 soums;

- Receipt of purchased fixed assets (commissioning): *debit 0120 "Buildings, structures and transmitters devices "account 269,000,000 soums;*

debit 0140 "Furniture and office equipment" account 182,500,000 soums;

debit 0150 «Computer equipment and computer equipment "account 29,000,000 soums;

debit 0160 "Vehicles" account 182,500,000 soums; credit 0820 Account "Purchase of fixed assets" 500 000 000 soums.

When accepting fixed assets from suppliers identified deficits and losses, as well as provided for in their contract Deficit or breach higher than withholding 4860 «Recoverable on claims accounts "is debited to the account. Claim for culprits of losses and if they do not uphold the claim, file a claim with the Commercial Court will be contacted with. The amount of the above losses by the court in cases where recovery from the culprits is denied, such transactions are accounted for 9430 "Other operating expenses" account debit and 4860 "On claims Accounts receivable "is reflected in the credit entry of the account.

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Acquisition of fixed assets under a financial lease agreement as a result of the receipt of the balance sheet and accounting when it arrives at the enterprise The order of reflection in the accounts «Chapter 2. Accounting for leasing operations considered.

To the balance sheet when it arrives at the enterprise as a result of the exchange of fixed assets Procedure for reflecting the receipt in the accounting account 9.4. "Basic tools write-off as a result of conversion.

Excess (not taken into account) identified during the inventory process This is the procedure for recording the receipt of funds in the balance sheet see § 8 “Inventory of Fixed Assets” in Chapter 8.

The value of fixed assets accepted for accounting purposes is Uzbekistan except as provided in the legislation of the Republic of Kazakhstan and FSA No. 5 cases do not change. Fixed assets accepted for accounting basic tools for changing the initial value are built in addition, additionally equipped, reconstructed, modernized, technically re-armed, partially completed, and they are rebuilt allowed in assessed cases.

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§ 3. Capital investments in fixed assets

Capital investments in fixed assets are fixed assets in terms of increasing future economic benefits from their use increases the initial value. Future economic benefits all other expenses that do not exceed the period in which they are incurred should be recognized as an expense.

Additional construction, additional equipment, technological or service of fixed assets in modernization works change of purpose, increased scope of work and further improvement of quality the work to be done due to other circumstances. That is the basic tools.

Subsequent costs associated with the initial acceptance of these fixed assets into the balance sheet its initial calculated production determined when the key to significantly increasing efficiency standards or file service life as an asset when improving the condition of the tools (i.e. starting the main tools increase in value) is recognized.

Usually improved production during reconstruction and its associated with the improvement of technical and economic performance and production increase capacity, improve product (works, services) quality and reconstruction of fixed assets for the purpose of changing the nomenclature Reconstruction of existing fixed assets will be carried out under the project.

Technical re-equipment means the introduction of advanced techniques and technologies, mechanization and automation of production, spiritually and physically modernization of obsolete equipment and their replacement with new, more productive fixed assets and some of them on the basis of replacement with higher ones Measures to improve the technical and economic performance of parts bars are understood.

As mentioned above, the additional construction of fixed assets, additional equipping, reconstructing, modernizing and the costs of technical re-equipment are basic once they are done accepted initial norm of operation of means indicators (useful life, capacity, application quality, etc.) because they have improved (increased), they are correspondingly such fixed assets increases the initial value.

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Additional construction of fixed assets, with additional equipment in equipping, reconstruction, modernization and technical re-equipment summarizing information about the costs incurred capital is made at the accounts (0800), which account for the inflows, and executes them accounts that account for capital inflows after the completion of the upgrade process (0100) with accounts receivable (0100) from the credit of (0800) will be deducted when linked.

Additional construction of fixed assets, with additional equipment equipping, reconstruction, modernization and technical re-equipment inventory of these fixed assets in order to organize process control card "Additional construction, additional equipment, major in reconstruction, modernization and technical re-equipment tools ”group. Use basic tools an appropriate transfer of the inventory card will be made upon arrival.

An additional build of fixed assets, additional equipment as a result of equipping, reconstruction, modernization if a decision is made to increase the initial value, then the inventory corrections are made to the card data. On the inventory card shown if it

is difficult to reflect the correction, then the additional construction, in an additional way equipping, reconstruction, modernization of equipment a new inventory card instead with a descriptive display of new indicators (keeping the previously provided inventory number).

Additional construction of fixed assets, with additional equipment equipping, reconstruction, modernization, technical re-equipment The sum of the cost of armaments increases the value of fixed assets the order of reflection in the accounting as capital investments follows

Let's look at an example. The machine is available for 24,000,000 soums modernization has been carried out. Related to the modernization of the workshop the costs include: spare parts 14,000,000 soums, fuel and lubricants materials 1,600,000 soums, wages for workers 6,000,000 soums, a social tax amount of 12 per cent from the workers 'wage fund 1,000,000 soums and other expenses 1,400,000 soums.

Operations related to the modernization of the workshop of the enterprise reflected in the accounting as follows: - when modernizing the machine:

debit 0890 "Other capital investments" account 24,000,000 soums; credit 1030 "Fuels" account 1,600,000 soums; credit 1040 "Spare parts" account 14,000,000 soums;

credit 1090 "Other materials" account 1,400,000 soums; credit 6710 "Salary Officer Settlements with "account" 6,000,000 soums; credit 6520 «To target state funds payments "account 1,000,000 soums;

- Fixed assets of capital investment in equipment modernization When transferred to:

debit 0130 "Machinery and equipment" account 24,000,000 soums; loan 0890 Account "Other capital investments" 24 000 000 soums.

Radical improvement of the enterprise's land (drainage, irrigation and other reclamation capital investments in works) from the date of completion of the whole set of works each year regardless of the costs associated with the areas accepted for use in the reporting year amount is included in fixed assets. Costs incurred debit of the account 0111 «Land improvement» and 0850 «Land Capital investments in

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beautification" account is increased. As well as capital investment in the enterprise to radically improve the land then the initial fixed assets to the inventory card on the account appropriate entries are made by multiplying the value. Equity received under a finance lease expenditures on completed works of this type 0860 «Financial lease agreement capital investments in fixed assets received on 0112 "Property, plant and equipment received under a finance lease improvement "will be debited to the account. Done as a separate inventory item by the lessee to the amount of expenses the inventory card opens.

Equity received under an operating lease expenditures on completed works of this type 0890 "Other capital inflows" Debit of the account 9220 "Outflow of other assets" from the credit of the account is written off in connection with. By a landlord if the costs are reimbursed, then the costs 9220 "Outflow of other assets" linked to the debit of the account 4890 "Other receivables" from the credit of the account case is written off. Reimbursed by a landlord if not, then the expense account 9220 "Outflow of other assets" credit 9430 "Other operating expenses" account debit case is written off.

Principal received under finance leases and operating leases additional construction of equipment, additional equipment, reconstruction, modernization and technical re-equipment carrying the increased costs to their initial value and accounting the order of reflection in the accounts **«Chapter 2. Accounting of leasing operations »** considered in.

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§ 4. Revaluation of fixed assets

The main tools to increase the economic efficiency of enterprises providing and improving their content as well as key in action timely updating of tools, as well as their recovery and ensuring an equal level plays an important role.

Application of scientific and technical achievements in production and on their basis the problem of accelerating the modernization of existing means of production Uzbekistan It occupies one of the central places in the economic policy of the Republic. SHE IS to technically re-equip enterprises to produce faster, mechanization

and automation of production processes design and development of machinery and equipment reduce manual labor and improve working conditions, its increase production efficiency, economize production resources directs.

The value of the fixed assets of the enterprise corresponds to the current price level they are re-evaluated in order to bring. Rebuild basic tools valuation is the current market price of a fixed asset it is understood to identify them from time to time in order to adapt to the level.

In practice, the initial cost of fixed assets is the Republic of Uzbekistan Reassessment of government decisions (including from time to time) possible.

Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated December 30, 2002 455 No. “Main macroeconomic indicators of the Republic of Uzbekistan for 2003 forecast and parameters of the state budget ”of 2003 from January 1, all regardless of the form of ownership and departmental subordination enterprises, organizations and institutions fixed assets as of January 1 of each year a revaluation procedure is included.

President of the Republic of Uzbekistan December 25, 2013 PQ-2099 "The main macroeconomic indicators of the Republic of Uzbekistan in 2014, 6 of the resolution "About the forecast of indicators and parameters of the State budget" from January 1, 2014 for micro and small enterprises in accordance with paragraph the mandatory revaluation of property, plant and equipment is abolished every three years times are set to transfer.

Decree of the President of the Republic of Uzbekistan dated December 30, 2020

PQ-4938 “State Budget of the Republic of Uzbekistan for 2021 9 of the Resolution "On measures to ensure the implementation of the Law" On from January 1, 2021 all business entities in accordance with paragraph for fixed assets annually, for micro and small enterprises 3 years the mandatory revaluation procedure has been abolished.

Current value in the account and report as a result of revaluation of fixed assets reflected on. Current value is the current market at a given date the value of fixed assets at the price or notified, the transaction is executed wishing to increase the

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purchase of an asset in the implementation of an agreement between independent parties the amount that is sufficient to receive or meet the obligations.

During the revaluation, the full replacement value of the fixed assets is determined. The full replacement value of fixed assets is the same as fixed assets existing market prices at the date of revaluation of new fixed assets and costs to be paid on the condition of full replacement of tariffs the full value is understood. In this case, the purchase (construction), transportation of fixed assets, installation (assembly) costs, while for imported fixed assets customs duties, etc. are also included in the cost structure.

The full restoration value of spiritually obsolete fixed assets also makes them at prices and tariffs available on the date of revaluation of the preparation determined on the basis of available costs to be determined. In this case, the main tools moral obsolescence at the rates and rates of change of appropriate prices and tariffs reflection is taken into account.

Prepared from the production, an exact copy of them in the current conditions The full range of fixed assets in practice is impossible to determine the cost and cost when the recovery value is determined, their value is derived from the present and the present adjusted according to the ratio of the most important use descriptions of fixed assets, a complete recovery of functionally derived fixed assets is defined as the replacement value based on the value.

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In order to conduct a revaluation of property, plant and equipment, the enterprise is revalued compiles a list of fixed assets to be evaluated. The main on the list it is recommended to specify the following information about the means: exact name; date of purchase, construction; the date of receipt of fixed assets in the accounting.

The revaluation of property, plant and equipment is the result of a previous revaluation from the replacement value of fixed assets, the principal received during the year and on the means - from the value taken into account.

The full replacement cost of fixed assets is separate, depending on the wishes of the enterprise the value of fixed assets is exactly the same as that of fixed assets being valued approved and revalued based on documentation of new fixed assets **directly**

revised at market prices formed on the date of transfer by calculation (direct revaluation method) or basic tools fixed assets depending on the type and period of their purchase a separate key using stratified indices of value change **by indexing the initial (recovery) value of the instruments (index** method) is determined. In this case, the same type of fixed assets (brands, types, etc.)

The only method used is enterprise revaluation independently or in accordance with the law experts who have the right to engage in appraisal activities engaging.

In revaluation of fixed assets by indexing, in accounting fixed assets recorded as of the date of the revaluation (ie including depreciation of fixed assets) the sum of the value of fixed assets in recalculating them to the cost of recovery should be multiplied by the corresponding indices of change. Basic tools in accounting for revaluation by the direct revaluation method the amount of depreciation recorded is the revaluation of the recovery value after revaluation recalculation calculated in relation to the pre-valuation value should be indexed by the coefficient.

Performed after the previous annual revaluation, earlier during privatization (denationalization, reorganization) on the appraised property, formed in the process of privatization of the property goodwill amount (firm price) as of the date of revaluation reduced by the amount of the appraised reserve.

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Basic tools using the direct revaluation method in order to confirm the full replacement cost on the basis of documents, the enterprise, at its discretion, can use:

- Manufacturing companies and their official dealers, commodity exchanges, concerning a similar product obtained in writing from real estate exchanges price information;
- the date of the revaluation and the date of purchase of fixed assets The calculation coefficient, defined as the ratio of central bank rates on the value of fixed assets in the EAV at the date of purchase using information (if supporting documents are available);
- on the level of prices available in the relevant government agenciesinformation;

- Mass media and special during the revaluationinformation on the price level published in the literature; - Appraiser's report on the value of fixed assets.

The results of the revaluation of property, plant and equipment are fundamental to the financial statements monthly report for the current period in which the revaluation of funds is carried out when compiled - in the January report, when the quarterly report is compiled - the first quarter in the report, when the annual report is compiled - in the calendar year report.

The results of the revaluation of property, plant and equipment are fundamental to the financial statements the revaluation of assets is reflected in the current period in which they are performed. Reassessment results are not included in the financial statements for the previous reporting year and acceptance in the formation of financial reporting data at the beginning of the reporting year is done. This corresponds to the data at the end of the previous year and the beginning of the reporting year non-attendance is a principal as of the first date of the reporting year as a result of the revaluation of the instruments and in the current period an explanatory note to the financial statements. "Balance Sheet" (No. 1) revaluation of fixed assets in the column "At the beginning of the reporting year" of the form) value a displayed. As a result of the revaluation, the amount of additional valuation of fixed assets is reserved 8510 “On revaluation of long-term assets corrections ”account. Fixed assets as a result of revaluation the reduced (decreased) amount of the cost was carried forward in previous reporting periods under the additional valuation amounts of these fixed assets 8510 «Long Adjustments for revaluation of current assets ”to the account of reserve capital is reduced.

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Previous revaluation of the main vehicle (additional assessment) the amount in excess of the amount of the depreciated (decreased) amount is recognized as an expense and is reflected in account 9430 "Other operating expenses".

The result of the revaluation of property, plant and equipment is reflected in the accounting as follows is given:

- the amount of additional valuation of fixed assets:

debit fixed assets (0100), received under a finance lease fixed assets (0300), capital investments (0800), installed equipment (0700) Identity Accounts - Initial (Restoration) of Fixed Assets to the amount of additional assessment of value; credit fixed assets depreciation accounts (0200) – basic assets and property, plant and equipment received under a finance lease to the amount of additional assessment of accumulated depreciation; loan 8510 "Adjustments for revaluation of long-term assets".

Account - adding the initial (recovery) value of the fixed asset the amount of the difference between the amounts of the assessment and the cumulative depreciation; - the amount of depreciation of fixed assets:

debit fixed assets depreciation accounts (0200) – basic funds, as well as fixed assets received under a finance lease to the amount of accumulated depreciation reduction; debit 8510 "Adjustments for revaluation of long-term assets" *the account is the amount of additional valuation of previously revalued property, plant and equipment or the principal of the sums of previous additional assessments is this principal within the amount exceeding the amount of previous discounts to the amount of discount; debit 9430 "Other operating expenses" account - these fixed assets The previously revalued fixed assets of depreciation are the main ones from the sum of the additional appraisals of the instruments or previous additional appraisals amounts of fixed assets previous depreciation of these fixed assets to the amount exceeding the amount (i.e. the amount of the discount, i.e. on fixed assets 8510 «On revaluation of long-term assets adjustments "to the balance of the account;*

The loan was obtained under a fixed asset (0100), a finance lease fixed assets (0300), capital investments (0800), installed equipment (0700) accounts - initial (recovery) of fixed assets to the amount of the reduction in value.

The procedure for reflecting the revaluation of fixed assets in the accounting records we will consider in the following example. Third of use by the enterprise

we will consider the revaluation of the bench made at the beginning of the year. Useful The service life is 5 years and depreciation is calculated on an equal basis.

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Previous resume the evaluation was performed with a coefficient of 1.05. The following in the accounting account information available:

1. The initial cost of the machine is 147,000,000 soums;(147,000,000 soums = 140,000,000 soums x 1.05).

2. The amount of accumulated depreciation on the machine is January 1 of the third year 58,800,000 soums to the state;

(58,800,000 soums = 29,400,000 soums + 29,400,000 soums); here:

- Accumulated depreciation for the first year 28,000,000 soums;

(28,000,000 soums = 140,000,000 soums / 5 years);

- cumulative depreciation for the first year, taking into account the revaluation 2,940,000 soums;

(29,400,000 soums = 28,000,000 soums x 1.05);

- accumulated depreciation for the second year 29,400,000 soums;(29,400,000 soums = 147,000,000 soums / 5 years).

3. Results of the revaluation of the machine (balance) in the amount of 5,600,000 soums;

(5,600,000 soums = 7,000,000 soums - 1,400,000 soums); (7,000,000 soums = 147,000,000 soums - 140,000,000 soums); (1,400,000 soums = 29,400,000 soums - 28,000,000 soums).

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Three based on the results of the revaluation (increase or decrease in price) consider the case.

Case 1

The machine was re-evaluated with a coefficient of 1.10.

Machine revaluation (price increase) in the enterprise's accounting records is displayed as follows:

- increase in the initial value of the machine (increase in price): *debit 0130 "Machinery and equipment" account 14 700 000 soums;*

credit 8510 Account "Adjustments for revaluation of long-term assets" 14 700 000 soums;

(14,700,000 soums = 147,000,000 x 10/100);

- increase in the amount of equipment obsolescence (increase in price): *debit 8510 "Revaluation of long-term assets Corrections on 56 »account 5 880 000 soums;*

credit 0230 "Machinery and equipment

Depreciation "account 5,880,000 soums; (5,880,000 soums = 58,800,000 x 10/100).

Case 2

The machine was re-evaluated with a coefficient of 0.97.

Machine revaluation (price reduction) is in the entity's accounting records is displayed as follows:

- Decrease in the initial value of the machine (decrease in price): *debit account 8510 "Adjustments for revaluation of long-term assets" 4 410 000 soums;*

credit 0130 Account "Machinery and equipment" 4 410 000 soums;

(4,410,000 soums = 147,000,000 x 3/100);

- Decrease in the amount of equipment obsolescence (decrease in price):

debit 0230 «Machinery and equipment

Depreciation "account 1,764,000 soums;

credit 8510 Account "Adjustments for revaluation of long-term assets" 1 764 000 soums;

(1,764,000 soums = 58,800,000 x 3/100).

Case 3

The machine was re-evaluated with a coefficient of 0.92.

Machine revaluation (price reduction) is in the entity's accounting records is displayed as follows:

debit 0230 «Machinery and equipment

Depreciation "account 4 704 000 soums;

debit account 8510 "Adjustments for revaluation of long-term assets" 5,600,000 soums;

debit 9430 "Other operating expenses" account 1 456 000 sum; credit 0130 "Machinery and equipment" account 11 760 000 soums;

(4,704,000 soums = 58,800,000 x 8/100);

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(10,304,000 soums = 5,600,000 soums + 4,704,000 soums); (1,456,000 soums = 11,760,000 soums - 10,304,000 soums); (11,760,000 soums = 147,000,000 x 8/100).

§ 5. Initial account of the inflow and outflow of fixed assets

The basis for the maintenance of fixed assets in enterprises that the operations on the fixed assets have actually taken place a startup that registers and issues orders to execute them accounting documents. Primary accounting documents in enterprises are economic during or immediately after the operations are performed (without delay).

Add purchased inventory items to property, plant and equipment and use them commissioning, as well as inventory items from fixed assets invoices are the main consideration when leaving (excluding termination) is the starting document.

Add each inventory item to the fixed assets and make them commissioning, as well as the main tools of each inventory item The following to take into account the outflow (excluding termination) documents are recommended:

Acceptance and transfer of fixed assets (except for buildings, structures) Act (sample form AV-1 - see Annex 1). With such a document especially machinery and equipment that do not require installation or large-scale assembly.

Equipment, as well as a machine that requires installation (large-scale assembly) and commissioning of equipment is formalized. Each inventory item operational documentation of technical documentation on the technical documentation duties of the position functional services that include maintenance and maintenance control (chief mechanic, head energy, and so on).

Act of acceptance and transfer of fixed assets (for buildings, structures) (Sample form AV-1a - see Annex 2).

The acts listed above are in enterprises or between enterprises adding inventories to property, plant and equipment in the following cases and take into account their commissioning (basic that does not require installation for tools - basic tools that require installation at the time of purchase for - after their acceptance from installation and commissioning) for the receipt of fixed assets, acceptance-transfer operations Used for registration and identification:

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- purchase and sale, exchange of property, free transfer (gift), financial lease, on leasing and other agreements;
- payment of funds, preparation and construction for own needscompleted buildings (buildings, built additional buildings) commissioning in order;
- transferred to other enterprises (sold, exchanged, etc.) leaving the vehicle.

Acceptance and transfer of fixed assets and their commissioning must be formalized in a special order in accordance with applicable law exceptions.

By the heads of the enterprises receiving and submitting the acts approved and drawn up in triplicate. To these fixed assets in the act relevant technical documentation must be attached.

The act of acceptance and transfer of fixed assets consists of three sections.

The first section is completed based on the information provided by the parties. To use the fixed assets in it according to the fixed assets in use date of entry, actual useful life, calculated depreciation amount, the residual value is displayed. Requisites with the stamp "I confirm" both companies (recipient and transferor) inventory items into fixed assets add or remove them from fixed assets (accept objecttransfer operations) for the purpose of transferring fixed assets from balance sheet to balance sheet filled in. Wholesale or retail trade in fixed assets purchased it through the network to be used by the customer as a primary vehicle in such cases, the AV-1 sample form is drawn up only by the buyer.

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Seller's details, ie "I confirm" stamp (including "Manager's signature") «M. O '. » i «Date») the left block is not filled because the inventory item sold the seller is not included in the fixed assets, but is considered a commodity.

The second section (a copy of the act itself) is just the basics the enterprise receiving the funds in which the initial value of the fixed asset, the enterprise useful life, the method of calculating depreciation, set by completes by indicating the rate of depreciation allowances.

The third section contains a summary describing the main tools.

The act approved by the head of the enterprise together with the technical documentation transferred to the accounting of the enterprise. This is the accounting of

the enterprise opens an inventory card based on the act or key to the inventory card marks the outflow of funds. For each specific inventory item use of relevant technical documentation with appropriate marking on the inventory card can be given instead.

For analytical accounting of fixed assets by inventory items are the intended primary documents, inventory in the following forms cards are:

- Inventory card of fixed assets accounting - each inventory item (sample form AV-6 - see Annex 3);
- Inventory card for accounting of groups of fixed assets - one unit objects of the same type with the same value, the purpose of use is the same group (sample form AV-6a - see Annex 4);
- Inventory of fixed assets - the main in use replace the inventory card when the number of tools is not too large can be used (sample form AV-6b - see Annex 5). Typical inventory The book is kept by small businesses.

An inventory card is opened for each inventory item. Inventory cards depending on the application of the classification of fixed assets to the depreciation group to the files, and within the files to the sections, subdivisions, classes and subclasses - by place of use (structural units of the enterprise on) can be grouped.

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Enterprises with a small number of fixed assets on fixed assets take into account the necessary information about the fixed assets, their types and can be done in the inventory ledger with location indication.

Replenishment of inventory card, receipt and transfer of fixed assets acts, technical passports of the object of inventory of fixed assets and their purchase performed on the basis of other documents on making, construction, transfer and departure is increased. The inventory card (inventory book) should contain the following need: basic information about fixed assets, its useful use term; depreciation calculation methods; on the non-calculation of depreciation character (if space is provided); special features of fixed assets.

On fixed assets, the value of which is expressed in foreign currency at the time of purchase its contract value in foreign currency is also indicated in the information order.

Inventory card for accounting of groups of fixed assets (AV-6a in the sample form) the entries are made in a straight line method, while the brief description in general for the group of fixed assets recorded in this register is given. In this case, each group of fixed assets is assigned a separate inventory number.

As well as out of the fixed assets taken into account inventory cards of outgoing fixed assets during the month (until the end of the month) may be located separately from the inventory cards of other fixed assets. The total final amount of all inventory cards, of fixed assets accounts (0100) and 0310 «Financial lease fixed assets received under the contract "at the end of the reporting month it is mandatory to conduct a monthly accounting audit with the balance is an additional build of fixed assets, additional equipment as a result of equipping, reconstruction, modernization if a decision is made to increase the initial value, then the inventory corrections to the initial value of fixed assets are reflected on the card. If it is difficult to reflect the correction on the specified inventory card, then additional construction, additional equipment, reconstruction with the reflection of new indicators characterizing modernization new inventory card instead (keeping the previously issued inventory number) will open. This also applies to the revaluation of fixed assets. Requires installation, including equipment it is recommended to use the following primary documents for registration:

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- Act of acceptance (receipt) of equipment (AV-Figure 14 - see Annex 6);
- Certificate of acceptance for installation of equipment (Form AV-15 - see Annex 7);
- Certificate of equipment failure (AV-16 form - see Annex 8).

Certificate of acceptance (receipt) of equipment (AV-14 form) requiring and not requiring installation (large-scale assembly) and tools purchased for later use as fixed assets equipment. Act of acceptance of fixed assets and by an on-farm commission set up to write off is formed. Fixed assets of installed and ready-to-use equipment Acceptance of fixed assets (except for buildings, structures) the act of transfer (sample form AV-1). Tool when the equipment is installed (large-scale assembly) is handed over to the contractor with his signature that the representative has been accepted for

responsible storage of equipment must confirm. Receipt of the specified property from suppliers calculation and accompanying documents in the process (technical passport, technical specifications and etc.) to determine differences in a certain number and quality of data maybe. There was no opportunity to accept the equipment qualitatively in cases where they are arranged for external inspection upon arrival at the warehouse

Certificate of acceptance (receipt) of equipment (AV-14 sample form) is pre-(primary). Tools quantitatively and qualitatively with the information of the supplier in the documents the differences, as well as the cases of breakage and deterioration, apply in the prescribed manner reflected in the acts.

Certificate of acceptance for installation of equipment (Sample form AV-15) to the contractor or (farm method) equipment Equipment provided for installation (large-scale assembly) equipment. Installation of tools and equipment (large-scale assembly).

When handed over to the contractor, his representative accepts the responsible maintenance of the equipment confirm that it was done by signing the act directly need After that, the act contracts the equipment to the customer will be the basis for formalizing the transfer in accordance with its obligations. Certificate of equipment failure (Sample form AV-16) during installation, adjustment or testing of equipment, therefore, the goods are constructed according to the defects detected as a result of the inspection claim materials or statement of claim to the supplier's address is one of the documents in the folder of documents to form.

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Fixed assets are rapidly moving from one structural unit to another within an enterprise transferred. Fixed assets in the accounting of structural units as a basis for reflecting records on internal movement «Basic tools internal movement load line ”(AV Figure 2 - see Annex 9).

"Internal traffic of fixed assets" (sample form AV-2) to be completed in triplicate by the division, the recipient and the submitting composition signed by the responsible persons of the department. The first copy is for accounting issued, the second copy is the material responsibility of the unit that provides the fixed assets remains in person, and the third copy is sent to the unit that receives the fixed assets directed.

Information on the transfer of fixed assets of the enterprise inventory opened for these fixed assets kept in accounting is included in the card.

§ 6. Depreciation of fixed assets

The main tools have retained their natural shape for a long time and have a value depreciation of specific features associated with the performance of the time change makes it necessary to determine the amount. This amount is from fixed assets their obsolescence or decrease in initial value during use indicates the amount.

Depreciation of fixed assets in accordance with the Regulations on the structure of expenses The calculation of costs associated with the production of products (works, services) costs that generate cost.

From this point of view, the production of the economy and products manufactured and rendered in the service industries reducing the cost of production of services and their introduction in the world market Depreciation of fixed assets to increase competitiveness the correct choice of depreciation method is important in the calculation.

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It is known that the value of fixed assets is usually calculated by depreciation covered. Depreciable amount over the entire useful life are allocated to the entity's expenses on a regular basis in the form of depreciation allowances. The depreciable amount here is assumed in the financial statements of the specified asset less the carrying amount the sum of the initial (recovery) value is understood. The initial value is extra construction, additional equipment, reconstruction, costs of modernization and technical re-equipment is the depreciable amount for property, plant and equipment these works excluded the estimated (estimated) termination value at the time of commissioning of these fixed assets after the termination of the case determined is their residual (balance) value.

Termination value refers to the outflow of fixed assets at the end of the expected useful life, minus the expected costs assumed assets to be acquired at the time of liquidation of fixed assets the amount is understood. Closing value is the depreciable

amount of property, plant and equipment is an important component in calculating the value.

When the closing value is not significant, it is the depreciable amount not taken into account in the calculation. If the end value is significant, it is on the date the property, plant and equipment is acquired or revalued determined. Termination value Termination at the end of the useful life of the fixed assets should be reduced to the expected costs on.

Depreciation of an asset over its useful life depreciable amount based on the function of the fixed assets regular distribution to the cost of goods (works, services) or current expenses and is defined as a value expression of depreciation in the form of a transfer. It should be noted that depreciation allowances for fixed assets the calculation is the first of the month following the month in which these fixed assets were received and the depreciable amount of these fixed assets until the value is fully recovered or from the balance sheet of these fixed assets until it is removed. In turn, if on fixed assets calculation of depreciation deductions from the month of receipt of these fixed assets if it starts from the first date of the following month, then these fixed assets The calculation of depreciation allowances for these fixed assets the depreciable amount is fully covered or these fixed assets are off the balance sheet is terminated on the first day of the month following the month in which the write-off took place. Depreciation allowances over the useful life of property, plant and equipment The calculation is not stopped, fixed assets are defined in the legislation conditional transfer to conservation, as well as the condition of their complete cessation with additional construction, additional equipment, cases of reconstruction, modernization and technical re-equipment except the technical level of fixed assets does not meet modern requirements when detected or used for production purposes within 3 months when it is not necessary - until the demand for them is restored or to the new owner fixed assets at the time of sale, but for a period not exceeding 24 months can be preserved. In this case, which belongs to a specific technological complex and (or) conservation of fixed assets with a completed technological process can be transferred to Accepted for accounting procedure for conservation of unused fixed assets

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Uzbekistan Resolution of the Cabinet of Ministers of the Republic of Kazakhstan dated September 16, 2003 No. 401 approved "Unused fixed assets, construction in progress Regulations on the procedure for conservation of facilities.

Calculation of depreciation allowances for property, plant and equipment during the reporting period regardless of the results of the enterprise's activities, and in accounting it reflected in the relevant reporting period.

Depreciation is not charged on the following fixed assets:

- land plots and other objects of nature use (water, undergroundresources and other natural resources);
- productive livestock;
- Information and library fund;
- The main transferred to conservation in the manner prescribed by lawtools;
- museum items;
- objects of material cultural heritage;
- public roads, sidewalks, parks, alleys,improvement facilities under the management of local state authorities; - fully depreciated fixed assets.

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This is because the above fixed assets do not have a useful life and that it can always be used for its intended purpose is so for.

Depreciation methods for fixed assets

Depreciation on property, plant and equipment using one of the following methods can be considered:

- equal depreciation (straight line) calculation of depreciation;
- calculation of depreciation in proportion to the volume of work performed (developedextraction method).
- method of reducing the balance with a double depreciation rate;- method of sum of years (cumulative method).

In the intensive use of fixed assets, as well as scientific and technical double depreciation of fixed assets under the great influence of the process in the method of reducing the balance with the norm and the method of sum of years (cumulative method) is represented by accelerated depreciation, which is calculated.

Depreciation of fixed assets during the reporting year regardless of the calculation method used (development of depreciation calculation excluding the extraction method), calculated monthly in the amount of 1/12 of the annual amount. **The method of calculating depreciation in an equally rhythmic (straight line).**

The essence of the method of calculating depreciation equally (straight line) that is, the depreciation is equal, the useful use of fixed assets based on their depreciable amount over time in equal shares. Fixed assets in accordance with this method depreciable amount over its estimated useful lives are written off (distributed) on an equal basis. The method has a useful depreciation rate based on the length of service. Each period the amount of depreciation allowances for the depreciable amount is principal is calculated by dividing the number of reporting cycles used by the instruments.

Depreciation is calculated on a straight-line basis the annual amount of allocations is the depreciable amount of property, plant and equipment and is determined based on the useful life.

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Depreciation is calculated using the straight-line method

We will consider the procedure in the following example. The initial value of the machine 255,000,000 soums, residual (liquidation) value at the end of the useful life 5,000,000 soums, useful life is 5 years. In the accounting policy depreciation is assumed to be calculated using the equilibrium method.

When calculating depreciation on a machine, first of all the annual depreciation the norm is 20% (100% / 5) and the depreciable value in the second We determine 250,000,000 soums (255,000,000 soums - 5,000,000 soums).

In the first year of use, the annual amount of depreciation is deducted from the machine 50,000,000 soums based on the depreciable amount (250,000,000 soums x 20/100) and will continue to do so for subsequent years.

Calculation of depreciation in proportion to the volume of work performed (production method).

The production method of calculating depreciation is for each particular year based on accounting for fixed assets products. According to this method use the whole utility

to calculate the annual depreciation amount the sum of the total assessed products for the period and for that particular year products must be identified. Product produced as a product the number of units, the number of hours worked, the number of ton-kilometers passed, and others can be obtained.

Annual depreciation in the production method of depreciation calculation the amount of deductions is the natural volume of products (works, services) for the reporting period indicator and the depreciable value of fixed assets and fixed assets the product (works, intended for the entire useful life of the means) services) is proportional to the volume.

In proportion to the volume of work performed, ie the method of production we will consider the procedure for calculating depreciation using the following example.

The expected total mileage of the car is 800,000 km, initial value 63,000,000 soums, balance at the end of the useful life (termination) value is 3,000,000 soums. 10,000 km of road during the reporting period should click. Using the depreciation production method in the accounting policy intended to be calculated.

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First of all when calculating the depreciation of a car the depreciable amount is 60,000,000 soums (63,000,000 soums - 3,000,000 soums soums), and secondly, one unit of the volume of work performed, ie each The amount of depreciation per kilometer is 75 soums (60,000,000 soums / 800,000 km). During the reporting period using the production method depreciation allowance when calculating depreciation on a car the amount is 750,000 soums (10,000 km x 75 soums).

A method of reducing the balance with a double depreciation rate

A method of reducing the balance with a double depreciation rate the value of the depreciable asset during the depreciation period means a decrease. Equally rhythmic (straight line) calculation according to this method The double depreciation rate is the basis for the reporting period multiplied by the corresponding residual value of the vehicle. Double depreciation rate assumption in calculating depreciation by the method of reducing the balance with the end value is not deducted from the starting (reset) value. Annual in the method of reducing the balance with a double depreciation rate

the amount of depreciation allowances is the balance of fixed assets at the beginning of the reporting year depending on the value and useful life of these fixed assets based on a double rate of calculated depreciation determined.

Basic in the method of reducing the balance with a double depreciation rate The calculation of depreciation allowances for these fixed assets from the time when the balance (residual) value is equal to their closing value terminated.

Apply the residual reduction method with a double depreciation rate

We will consider the procedure for calculating depreciation with in the following example.

The initial cost of the machine is 255,000,000 soums, at the end of its useful life The residual (liquidation) value is 15,000,000 soums, the useful life is 5 years reaches Depreciation in the accounting policy is a balance with a double depreciation rate is calculated using the reduction method. It is a straight line the depreciation rate in the method is 20% (100% / 5) for each year. Two depreciation by the method of reducing the balance with the same depreciation rate the norm is 40% (2 x 20%). This is a strictly defined 40% rate report used in relation to the carrying amount at the beginning of the year.

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Let's look at the procedure for calculating depreciation on a machine. In this case, the annual amount of depreciation in the first year of use of the machine from the initial value formed from the admission to the accounting account out is defined as 102,000,000 soums (255,000,000 soums x 40/100).

Depreciation in the second year of use is 40 percent of the balance at the beginning of the year value, ie the initial value of fixed assets and for the first year calculated from the difference between the calculated depreciation amount and 61 200 000 soums ((255,000,000 soums - 102,000,000 soums) x 40/100).

Depreciation in the third year of use is 40 percent at the end of the second year the residual value generated and the amount of depreciation calculated for the second year and 36,720,000 soums ((153,000,000 soums - 61,200,000 soums) UZS) x 40/100) and will continue to do so for the coming years is added.

In this method, depreciation is calculated from the fixed asset not to calculate the annual amount of depreciation in the last year of use, but after subtracting the expected termination value from the residual value it is advisable to write off the amount in full on an equal basis over a period of 12 months. Because of the residual value at the beginning of the year in the last year of use of the fixed asset taking into account the annual depreciation rate (40 percent in this example) the amount of the annual depreciation charge determined, accumulated in previous years from the amount between the depreciation amount and the depreciable amount and the resulting residual value at the end of use of the main tool (excluding the expected termination value) is not equal to zero.

The sum of years method (cumulative method).

Annual depreciation according to the sum of years method (cumulative method) the depreciable amount that remains until the end of the depreciation period defined as a percentage of the value. Until the end of the share depreciation allowance the order of years in which the full number of remaining years is the depreciation period is determined by dividing the sum of the numbers.

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Annual depreciation allowance in the sum of years method (cumulative method) the amount is based on the depreciable value of fixed assets and the principal the number of years remaining until the end of the useful life of the instrument, in denominators and - the ratio of the sum of the number of years of useful life of fixed assets determined by origin.

Calculation of depreciation by the sum of years method (cumulative method)

We will consider the procedure in the following example. The initial value of the machine 135,000,000 soums, residual (liquidation) value at the end of the useful life 15,000,000 soums, useful life is 5 years. In the accounting policy depreciation is calculated using the sum of years method (cumulative method) intended.

When calculating depreciation on a machine, it is depreciated first **worth 120,000,000 soums (135,000,000 soums - 15,000,000 soums), in the second place**

then we determine the sum of the years of use. Sum of years of use 15 (cumulative number 1 + 2 + 3 + 4 + 5). 120,000,000 in the third row the depreciable value of UZS per fraction (5/15, 4/15, 3/15,

The annual depreciation amount is determined by multiplying by 2/15, 1/15). This Depreciation in the first year of use of fixed assets 5/15 or 33.3% can be calculated in the amount of 40,000,000 soums (120,000,000 x 5/15) and in the second year it amounts to 32,000,000 soums (120,000,000 x 4/15) in the amount of 4/15 amount, and in the third year in the amount of 3/15 from 24,000,000 soums (120,000,000 x 3/15) will be continued for the following years.

That is why the company is making the appropriate decision the positive and negative consequences of choosing this or that method of depreciation calculation should consider. Each of the methods listed above has its advantages and disadvantages has It is the main and only advantage of the equilibrium method of depreciation is the simplicity of application. Depreciation is whole when using this method consists of a constant amount over the useful life excluding modernization, reconstruction and revaluation. But this method prompt write-off of fixed assets to the enterprise does not allow. At the same time, today's money is worth more than tomorrow's money at the same time, by increasing costs at the expense of depreciation allowances the ability to replenish working capital faster is lost. No doubt the use of a balanced method of depreciation is a useful service of fixed assets at the end of the term leads to full coverage of the initial (recovery) value, but to make the most effective use of the depreciation policy to the enterprise does not allow.

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By the method of reducing the balance with a double depreciation rate The depreciation calculation is accelerated at the end of the asset's useful life effective against manufacturing processes characterized by a decrease is The coefficient applied in this method is useful for fixed assets accelerates the write-off of the value of the service at the initial stage.

This method of depreciation is recognized in FSA No. 5 until the end of its useful life because there is no possibility to apply the view provided in the ability to completely write off the initial (recovery) value itself does not give. In any case, the

residual value is zero at the end of the useful life not equal, but in some cases may approach it.

Calculate the value of the asset by the sum of years method (cumulative method) The depreciation rate of useful life is also accelerated method and decreased rapidly at the end of production activities is more efficient than the ongoing production processes. Twice this is compared with the depreciation rate and the residual reduction method the method is to write off the value of the asset at the end of its useful life gives the opportunity.

Write-off of value in proportion to the volume of work performed (developed output method) is characterized by the fact that the expected prognosis varies frequently more efficient than production and service processes is when determining the period of use, the time is not with calendar periods, but with the help of this asset to perform work and products (works, services) sales are determined by the expected program.

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For tax purposes provided by the Tax Code of the Republic of Uzbekistan the annual depreciation rates withheld are deducted at a rate equal to the cost as a percentage of the initial (replacement) value of the issued fixed assets marked.

This is included in the tax base for the reporting period, but the following as expenses deductible from taxable profit for the reporting periods to the legislation on accounting of fixed assets (straight-line calculation of depreciation, to the volume of work performed calculate the depreciation in proportion (production method), double balance reduction with depreciation rate, sum of years (cumulative method) methods) with the amount of depreciation calculated in accordance with Calculated according to the norms established by the Tax Code of the Republic **the positive difference between the amount of depreciation is off-balance sheet 012- «Next**

Expenses deducted from the tax base in the period ” is added. The analytical account on this account is from the tax base on deductible expenses, their amount and the period for which they are deductible must provide information.

Procurement of fixed assets is a necessary process. But some enterprises lack funds to purchase new inventory. That's it for these enterprises were previously in use

during its operation use basic tools. The useful life of such fixed assets more accountants are interested in how to determine.

The enterprise that purchased the fixed assets in use is the main one the depreciation rate on assets prior to these fixed assets reduced use by the number of years (months) used by the owners has the right to determine the term. From this basic tool The useful life of these fixed assets in practice in previous owners Determined by the Tax Code of the Republic of Uzbekistan the safety of the taxpayer equipment if it is equal to or greater than the service life taking into account the requirements and other factors is more efficient than this basic tool service life independently, but not less than three years has the right to determine. The useful life of the fixed assets in use in the absence of detection, the calculation of depreciation is a new basis is done as in the media. In other words, if the enterprise if he buys a building that was previously in use, then the service life of the building is his can be reduced to the time used by the previous owner.

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In turn, the period of use of the previous owner of fixed assets the question arises as to what can be confirmed. Previous to basic tools Information on the period of use of the property «Acceptance of fixed assets delivery certificate ”(except for buildings, essays) (sample AV-1 form) and "Receipt of fixed assets" (building, for structures) (sample form AV-1a). This information is too much is important because without them the new owner cannot calculate depreciation. Information on the actual period of use in such cases has a description of the information, i.e. it is not mandatory to fill in and the sellers In most cases, the "receipt and transfer of fixed assets" (building, in addition to essays) (sample form AV-1) and «Acceptance of fixed assetsDelivery document ”(for buildings, structures) (sample form AV-1a) deny this clause. Therefore, the next may occur in order to avoid complex situations, the buyer is correct in this paragraph of the enterprise forced to wait for replenishment.

If the company buys a vehicle, then it is a real service the document confirming the expiration date is the passport of the vehicle.

If the object of the contract of sale is real estate, then the state a certificate of registration is required can serve.

It should be borne in mind that the enterprise is key in the purchase of fixed assets separately from the information provided by the seller on the means should pay attention and know exactly the service life of its previous owner.

Procedure for calculating depreciation for tax and accounting purposes we will consider the difference between the following example. the beginning of the bench worth 135,000,000 soums, the balance at the end of its useful life (liquidation) 15,000,000 soums in accordance with the Tax Code of the Republic of Uzbekistan the annual depreciation rate is 20% of the depreciable amount we assume. In the accounting policy, the useful life of the machine is 5 years using the method of cumulative depreciation and amortization years (cumulative method) intended to be calculated.

Depreciation specified in the Tax Code of the Republic of Uzbekistan The calculation of wear on the bench using the criteria is performed as follows will be increased:

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First of all, the depreciable amount is 120,000,000 soums (135,000,000 soums - 15,000,000 soums). and consists of.

The second is the depreciation allowance in the first year of use annual amount 24,000,000 soums (120,000,000 soums x 20/100) bench is determined based on the depreciable amount and is the same for subsequent years will be continued.

The accelerated method of fixed assets is the sum of years method (cumulative) method) when calculating depreciation is as follows.

First of all, the depreciable amount is 120,000,000 soums (135,000,000 soums - 15,000,000 soums).

Second, we determine the sum of the years of use. Years of use the sum is 15 (cumulative number 1 + 2 + 3 + 4 + 5).

The third is depreciable in the amount of 120,000,000 soums annual by multiplying the value by each fraction (5/15, 4/15, 3/15, 2/15, 1/15) the amount of depreciation is determined. Use of these basic tools depreciation in the first year can be calculated at 5/15 or 33.3% and it 40,000,000 soums (120,000,000 x 5/15) and 4/15 in the second year the amount of 32,000,000 soums (120,000,000 x 4/15), and in the third

year 3/15 amounting to 24,000,000 soums (120,000,000 x 3/15) and will continue to do so for subsequent years.

Accelerated in the first and second years of use of the machine amount of depreciation calculated by the method and Tax of the Republic of Uzbekistan The difference between the amount of depreciation calculated in accordance with the Code is legal calculating the taxable profit on personal income tax is not deductible in the issue, i.e. “Statement of Financial Performance” (No. 2) in line 240 of "Profit (loss) before paying income tax." re-added in favor of accounting.

In an accelerated manner in the third year of use of the machine the amount of accrued depreciation and the Tax Code of the Republic of Uzbekistan the amount of depreciation calculated accordingly is the same i.e. the difference between them will not be available.

Accelerated in the fourth and fifth years of use of the machine amount of depreciation calculated by the method and Tax of the Republic of Uzbekistan The difference between the amount of depreciation calculated in accordance with the Code is legal calculating the taxable profit on personal income tax is deducted from the issue, i.e., “Statement of Financial Performance” (No. 2) in line 240 of the "Profit (loss) before the payment of income tax." removed from accounting benefits.

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Depreciation in accordance with the norms established by the Tax Code of the Republic depreciation allowances in the calculation as fixed costs, work performed calculation of depreciation in proportion to the volume (method of production), two reducing the balance by the same depreciation rate, the sum of the years (cumulative) method) are classified as variable costs. Depreciation in the enterprise depreciation allowances so that the deductions do not result in losses method should be considered individually in relation to production.

Acceptance of fixed assets in the accounting during the reporting year in these cases, the annual amount of depreciation is the accounting of these fixed assets annual financial from the first date of the month following the month in which the account was received is the amount determined prior to the reporting date of the reports. **Annual depreciation of fixed assets for the first year** We will consider the order of

calculation of amounts in the following example. Report on March 25 of the year as a fixed asset accepted in the accounting of the machine made. Its initial cost is 135,000,000 soums and its service life the residual (liquidation) value at the end is 15,000,000 soums, the useful life is 5 years or 60 months. Depreciation on the machine is equal in calculation uses the depreciation calculation method.

The annual amount of depreciation allowances in the first year of use We perform the detection as follows:

Depreciable amount 120,000,000 soums (135,000,000 soums -15,000,000 soums); monthly amount of depreciation deductions 2,000,000 soums =120,000,000 soums / 60; annual amount of depreciation deductions 16,000,000 soums = 2,000,000 soums x 8.

Seasonal production in accordance with paragraph 41 of IFRS 5 Depreciation of fixed assets used in enterprises the annual amount is the period of use of fixed assets by the enterprise in the reporting year is calculated at an equal rate throughout.

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Depreciation of fixed assets used seasonally the procedure for calculating the annual amounts of deductions is considered in the following example we go out Carry out river transport works for 7 months of the year in order to increase the purchase of motor boats as the object of fixed assets .. His The initial cost is 21,000,000 soums, the useful life is 10 years.

The annual rate of depreciation is 10% (100% / 10 years).

First of all, the annual amount of depreciation allowances is 2,100,000 soums (21,000,000 soums x 10/100).

In the second place, 3 months of the reporting year are equal during the work we determine the monthly amount of distributed depreciation and it is 700,000 soums (2,100,000 soums / 3).

Depreciation of various types (groups) of fixed assets different methods of calculation are used. In this case, on the same type of fixed assets (by brand, type, etc.) only one method is used. Applied the method of calculating depreciation is mandatory in the accounting policy of the enterprise No. 1 FSA).

The expected economic benefits of using fixed assets are significant the method of calculating depreciation changes when the level changes should be modified to reflect the principle until the situation has arisen justify a change in the depreciation method. should be reflected. In this case, the change in the explanatory note to the Such a change is in the accounting policyfinancial statements the causes and their economic effect must be disclosed.

Useful life is the period of time during which an entity uses an asset or the product (works and services) amount. The useful life of fixed assets is fixed assets production that improves the condition and, consequently, prolongs the service life taking into account the cost, as well as the technology that shortens this period may be reconsidered by the entity in light of the changes.

Service life of fixed assets:

- these fixed assets in accordance with the expected production capacity the expected useful life of the enterprise;
- physical wear and tear depending on the mode of use (number of shifts); natural conditions and from the environment affected by the aggression, from the repair system;
- regulatory services and other services of these fixed assets boundaries (e.g., lease term).

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Additional construction, additional equipment, as a result of reconstruction, modernization and technical re-equipment initially accepted normative indicators of the operation of fixed assets in cases where the condition improves, by the enterprise on these fixed assets useful life is reconsidered.

Additional construction, additional equipment, on reconstruction, modernization and technical re-equipment **useful for fixed assets put into operation after completion of works** service life of these fixed assets after the completion of these works from fixed assets by the enterprise from the moment of commissioning the period of time used or the enterprise to obtain from the use of these fixed assets is the amount of pending products (works, services).

Determining useful life and residual value is seen in the following example we pass The cost of the machine is 120,000,000 soums and the useful life is 5 years. In December of the 3rd year of use, the value was 14,000,000 soums modernization has been carried out.

It is useful due to its technical capabilities and the development of science and technology the service life has been revised upwards to 2 years. In this case, the annual

The amount of depreciation deductions in the amount of 15 500 000 soums, the residual value Amount of 62,000,000 soums (120,000,000 - (120,000,000 x 3/5) + 14,000,000) and 4 years is determined based on the new useful life.

The amount of depreciation charged on property, plant and equipment is accounted for is reflected in the account by accumulating the relevant amounts in separate accounts. Depreciation accrued on property, plant and equipment in accordance with IFRS 21 are taken into account in the following accounts:

0211 "Obsolescence of land improvement";

0212 "Property, plant and equipment received under a finance lease obsolescence of beautification ";

0220 "Depreciation of buildings, structures and transmission facilities";

0230 "Depreciation of machinery and equipment";

0240 "Wear of furniture and office equipment";

0250 "Depreciation of computer equipment and computer technology";

0260 "Depreciation of vehicles";

0270 "Obsolescence of working animals";

0280 "Aging of perennial plants";

0290 "Depreciation of other fixed assets";

0299 "Property, plant and equipment received under a finance lease obsolescence".

0211-0290 The ownership of the accounts is the principal to which the enterprise belongs obsolescence of tools is taken into account. 0299 "On a Financial Lease Agreement Depreciation of property, plant and equipment depreciation of assets is the same as the depreciation calculation procedure for private fixed assets in order.

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Depreciation accrued on property, plant and equipment is reflected in the accounting records We will consider the procedure in the following example. The start of the car value 30,000,000 soums, the residual value at the end of the useful life is 1,200,000 soums soums, the useful life is 5 years. In the accounting policy of the enterprise depreciation is assumed to be calculated by the straight-line method. Annual the depreciation rate is 20% (100% / 5), the amount of annual depreciation allowances 5,760,000 soums (28,800,000 soums x 20/100), monthly depreciation allowances amounting to 480,000 soums (5,760,000 soums / 12).

Use the monthly amount of depreciation calculated on the car based on the objectives are reflected in the accounting as follows:

- when used in the main production and service process: *debit 2010 "Main production" account 480,000 soums; credit 0260 "Depreciation of vehicles" account 480,000 soums;* - when used on an auxiliary production site:

debit 2310 "Auxiliary production" account 480 000

sum; credit 0260 "Depreciation of vehicles" account 480,000 soums; - when used in service farms:

debit 2710 "Service farms" account 480,000 soums; credit 0260 "Depreciation of vehicles" account 480,000 soums; - when used in the sales department:

debit account 9410 "Sales expenses" 480,000 soums; credit 0260 "Depreciation of vehicles" account 480,000 soums; - when used for administrative purposes:

debit 9420 "Administrative expenses" account 480,000 soums; credit 0260 "Depreciation of vehicles" account 480,000 soums; - when used for cultural, educational and other social purposes: *debit 9430 "Other operating expenses" account 480,000 soums; credit 0260 Account "Depreciation of vehicles" 480,000 soums.*

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§ 7. Repair of fixed assets

Every business has its own fixed assets at its disposal efficiently and effectively need to manage. When using basic tools we have the initial properties we come across a concept like loss, which is the case when used for a long time leads to a decrease in production productivity, efficiency and quality. In other words, the equipment

becomes obsolete during use, interruptions starts working with or in some cases stops working altogether. The reason for this If some parts and components are considered to be out of order, then the fixed assets there is no need to replace them, they can be repaired.

Maintaining production productivity, efficiency and quality at the desired level timely repair of fixed assets to stand and, accordingly, repair costs for all types must be properly accounted for. Basic tools the correct accounting of repairs developed directly into the operating capacity of the enterprise impact on the quality of products, work performed and services provided shows. Proper accounting management strategy and controlling tactics that allow for optimal use of resources provides important information.

In accordance with the "Regulations on the structure of costs" fixed assets worker maintenance costs (technical inspection and condition) improvement costs) and all of the fixed assets in production costs associated with the type of repair (current, average, capital) costs that make up the cost of production of goods (works, services) is part of.

From this point of view, the production of the economy and products manufactured in service industries and reducing the cost of production of services and their globalization the cost of repairing fixed assets while increasing their competitiveness in the market proper grouping and proper organization of accounting are important.

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The functions of fixed asset repair accounting are as follows consists of:

- The cost and volume of repairs performed correctly and in a timely mannerdetermination;
- the cost of repairs to the cost of the product or work performedensure proper conduct;
- on the proper use of funds allocated for repair workcontrol;
- control over the timely and quality of repair workcarry and so on.

The enterprise performs the repair of fixed assets on a contract or economic basis can increase.

Carrying out contract repairs of fixed assets of the enterprise a contract with a repair or maintenance organization corrects. Contract in accordance with the Civil Code of the Republic of Uzbekistan on behalf of one party (contractor) and the other party (customer) specific work (repair, construction or other construction work on a specific object) performance and its results to the customer within the period specified in the contract undertakes to hand over the work to the contractor while the customer submits the work to the contractor to create the necessary conditions for its completion, to accept the result of the work and so on undertakes to pay for. In this case by the customer and the contractor Relations of the parties to the concluded contract Republic of Uzbekistan Chapter 37 of the Civil Code is regulated by "Contract".

Repair in the economic method using their own forces and means (fixed assets own workers at the site of use of the facility or specialized repairs brigade, plot).

Each object of fixed assets before the start of repair work the main tool to justify the need to repair them on defective report on the results of technical inspection (or parts thereof) the technical condition of the object of repair (or its parts), as well as faults, recommended remedial measures and proposals on the scope of necessary repairs. Defective situation report approved by the head of the enterprise, and in the contracted method of carrying out repairs the contractor shall be agreed with the repair organization. On the basis of the act of defects Estimated financial calculation, which is the plan of repair work (normative) determines the cost. The estimated costs are in accordance with building codes and regulations according to the norms of labor and material demand per unit of concrete type of work is as a result of the work carried out on the repair of fixed assets tools are normative indicators of the activity initially adopted (useful service life, capacity, application quality, etc.) change (improvement and The cost of repairing fixed assets is divided into two types. The first type is the initial (recovery) value of fixed assets **replacement repair costs, i.e. capital investments. The second type** current, which is carried out to maintain the working condition of fixed assets repair costs included. Which does not increase future

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economic benefits all costs should be recognized as expenses in the period in which they are incurred.

It should be noted that the fixed assets of capital (current, average) additional construction of the facility at the same time as the repair work, additional equipment, reconstruction, modernization and maintenance re-equipment work can also be carried out, as a result of which the main engine of normative indicators initially adopted at commissioning (improvement of effective service life, capacity, application quality, etc.) (rise). However, the cost of such work is capita in the manner prescribed for the calculation of deposits. The cost itself is basic tools are included in the multiplication of the initial (recovery) value. Capital (current, average) All costs associated with repairs are included in current expenses. That's why it's so different to differentiate all of this work in accounting important.

By changing the initial (reset) value of the fixed assets incoming repair costs, ie additional construction of fixed assets, equipping with additional equipment, reconstruction, modernization, **the amount of technical re-equipment costs fixed assets** as capital investments that increase the initial (recovery) value **§ 3 "Fixed assets"** of this chapter capital investments.

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Costs incurred in repairing property, plant and equipment removal (spending), calculation of wages, repairs on obligations and other costs to suppliers for work reflected on the basis of the relevant primary accounting documents of the accounting of transactions is added.

Which is done to keep the fixed assets in working condition accounting for repair (current, average and capital) costs.

Keeping the fixed assets in working condition means that they are in good condition or recovery of working capacity through their repair (current, average and capital) is done. The object of fixed assets is the constructiveness of some components properties, depending on the nature of the damage and the degree of wear, as well as current, average, and capital, depending on the intensity of the restoration work allocated for repairs.

Maintenance is the maintenance of fixed assets the repair to be carried out for the purpose. Node that includes current repairs and replacement or restoration of parts, repair of minor damage, as well as taking on regulatory work and servicing fixed assets workers (masters) or repair crews at the site of use, often current technicians during the inspection. Usually the current repair is 1 year at low periodicity, i.e. from the nature of production (technological processes) origin, once every week or once a month after the end of each working day can be transferred. The current repair schedule is independent of the enterprise determined by the nature of technological processes.

In the average repair, partial separation of the fixed asset being repaired and restoration or replacement of parts of parts is carried out, maintenance of joints The condition is checked, sometimes even some parts of it are perfectly repaired. Average repairs are performed by portable or fixed repair services. Basically this type of repair is more than 1 year between current and capital repairs periodically.

Complete separation of basic and body parts and components in capital repairs assembly and repair, all obsolete details and components are new, more replace or restore to a more modern one and, if necessary, the object assembly, adjustment and testing. Capital for buildings and structures The use of obsolete structures and details of the object as a repair replace with more robust and economical ones that improve capacity or restoration can be considered performed.

Taking into account the actual cost of repairing fixed assets The order is to carry out repair work throughout the year and, to its extent depends on the method of performing them. Repair of fixed assets in accounting Costing can be done in the following ways:

- depending on the costs - the cost of products (works, services) orat the same time (once) for period expenses;
- a way to make regular monthly allocations for the repair of fixed assets at the expense of reserves formed with.

The choice of one of the methods is in the accounting policy for the purpose of accounting should be reflected.

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The first way to deduct the cost of repairing fixed assets depending on the occurrence of costs - the cost of products (works, services) or period The cost of one-time (one-time) method is less than the number of fixed assets the size of the repairs to be performed was not significant and as a rule, the cost of repairs is also true for businesses that are not large will come. Expenses can be written off during the reporting period. Because they increase the price of the product (work or service) does not lead.

Maintaining and using fixed assets in working condition to obtain a fixed starting amount of economic benefit to be received the expenses incurred are the expenses for the reporting period to which they relate included. Keeping fixed assets in production in working condition maintenance costs (for technical inspection and improvement costs) and all types of fixed assets in production repair (current, average, capital) costs of the product (works, services) are included in the cost of production, administrative and socio-cultural and for fixed assets designed to perform tasks - period costs are included.

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Maintenance of fixed assets in accordance with IFRS 21 and from a defined starting point for future economic benefits from use The costs incurred to obtain the amount of the enterprise's accounting The account is reflected in the following form:

- maintenance of fixed assets in the workplace maintenance of fixed assets when carried out by workers (masters) of the enterprise:

debit main production accounts (2000) or Accounts receivable (2,500) - developed on the basic tools used in the extraction process, developed to incur costs per unit of output and based on the calculation method; debit auxiliary production accounts (2300) - fixed assets used in ancillary production sites on;

Debit service accounts (2700) fixed assets used on the plots of service farms on; debit period expense accounts (9400) - administrative and

basic tools used in the implementation of socio-cultural tasks on; credit materials (1000), ancillary production (2300), wages

settlements with the employee on (6700), to the target state funds taking into account the debt on payments (6500) and other related liabilities accounts;

- Auxiliary structural unit of the enterprise for the repair of fixed assets When done by:

fixed assets by an auxiliary unit of the enterprise during repairs:

debit 2310 "Auxiliary production" account; credit materials (1000), ancillary production (2300), wages settlements with the employee on (6700), to the target state funds taking into account the debt on payments (6500) and other related liabilities accounts;

Expenditures on repair of fixed assets products (works, services) to the cost of production or to the structure of current expenses when entered:

debit main production accounts (2000) or Accounts for general production costs (2500) - islab on the basic tools used in the extraction process, developed to incur costs per unit of output and based on the calculation method; debit auxiliary production accounts (2300) - fixed assets used in ancillary production sites on;

Debit service accounts (2700) fixed assets used on the plots of service farms on;

basic tools used in the implementation of socio-cultural tasks debit period expense accounts (9400) - administrative and on; credit 2310 "Auxiliary production" account;

- the contractor organization in accordance with the contract for the repair of fixed assets When done by:

In case of advance payment to the contractor:

debit 4330 "Other issued bills" account; accounts for credit funds (5000, 5100, 5200, 5500);

repair of fixed assets by the contractor the value of work performed is the production of products (works, services) When included in cost or current expenses:

debit main production accounts (2000) or accounts for general production costs (2500) – is lab on the basic tools used in the extraction process, developed to incur costs per unit of output and based on the calculation method; debit auxiliary production accounts (2300) - fixed assets used in ancillary production sites on;

Debit service accounts (2700) fixed assets used on the plots of service farms on; debit period expense accounts (9400) - administrative and basic tools used in the implementation of socio-cultural tasks on; credit 6010 "Payable to suppliers and

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contractors accounts", 6110 "Accounts payable to separate divisions", 6120 Branch and accounts payable to business entities ", 6990" Other liabilities "and accounts taking into account other relevant liabilities;

Acceptance of compensation for work performed by the contractor to the amount of VAT payable: debit 4410 «Tax on taxes and other obligatory payments to the budget payments (by types) "account; credit 6010 "Payable to suppliers and contractors

Accounts », 6110» Accounts payable to separate divisions », 6120» Branch and accounts payable to business entities ", 6990" Other liabilities "and accounts taking into account other relevant liabilities; the amount of VAT on work performed by the contractor When accepted for coverage:

debit account 6410 "Debt on payments to the budget (by type)"; loan 4410 «Tax on taxes and other obligatory payments to the budget payments (by types) "account;

When the contractor accepts the advance payment to the organization: debit 6010 "Payable to suppliers and contractors accounts », 6110» Accounts payable to separate divisions », 6120» Branch and accounts payable to business entities ", 6990" Other liabilities "and accounts taking into account other relevant liabilities; credit 4330 "Other issued bills" account;

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When the remaining amount of debt is repaid to the contractor:

debit 6010 "Payable to suppliers and contractors accounts », 6110» Accounts payable to separate divisions », 6120» Branch and accounts payable to business entities ", 6990" Other liabilities "and accounts taking into account other relevant liabilities; accounts for loan funds (5000, 5100, 5200, 5500).

Release of parts and materials during the repair of fixed assets, in the subsequent repair or sale of other fixed assets can be used. Naturally, the following question may arise

"Repair of fixed assets is the sum of the costs of repair of fixed assets reducing the cost of parts and materials produced in the process is it possible

In FSA No. 5, in FSA No. 21 and in the Republic of Uzbekistan repairs in other regulatory documents on accounting used parts, and then usable parts there are no rules that state that the cost of materials can be reduced. Obtained as a result of repair

of fixed assets, for further use usable parts and materials, "Balancing the value of fixed assets in case of liquidation of fixed assets in accordance with the "Regulations on the procedure for issuance" evaluate and reflect in the account similar to the received parts and materials possible. Parts (assemblies, etc., released during the repair of fixed assets details) and materials (non - ferrous and precious metals) in accordance with the "Regulations on the procedure for writing off the value of assets" debit of material accounts (1000) and 9210 «Fixed assets with the entry on the account "credit", ie reflected in its income is added. In our opinion, it is the same, repairing fixed assets parts (assemblies, details) and materials (colored and precious metals) value also other operating income of the enterprise including debits to material accounts (1000) and 9390 “Other operating income ”should be reflected in the credit of the account.

Goods received as a result of the disposal of fixed assets and other property the cost of inventories at the date of their admission to the accounting records determined based on the current value. We think so spare parts (assemblies, details) released during the repair of fixed assets and materials (non-ferrous and precious metals) are taken into account in their accounting should be credited at the current value at the date of issue. Their new recommendations of the commission to assess the current value, taking into account that should be carried out taking into account the acts of failure.

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The second way to deduct the cost of repairing fixed assets a way to make regular allocations on a monthly basis to repair fixed assets based on the method of implementation at the expense of reserves established by The repair of fixed assets of the economy incurs huge financial costs (network scale) and are used in large industries that require a long time.

Funds for the repair of fixed assets of enterprises make an independent decision on the formation of the reserve and take this into account policy.

Decision on the formation of a reserve of fixed assets repair costs the correctness of determining the deductions made each month for admission supporting documents are used. Such documents, for example, defect accounts (justifying the need for repairs); basic tools initial value or current (reset) value (revalued) cases); repair

estimate; fixed asset repair costs the final calculations of the allocations to the reserve are included.

Allocations to these reserves "Other production costs" is reflected in the composition of the element and the cost of the proposed costs, as well as the principal the means are derived from the periodicity of capital repairs of each fixed asset case.

Costs and fees in accordance with IFRS 21 are in line with expenditures the status and movement of the amounts reserved in the prescribed manner for the purpose of addition summarizing information about future expenses and payments reserves accounting (8900). That's why it's basic organized by making monthly deductions for vehicle repairs summarizing information on the status and movement of provided reserves 8910 "Reserve for future expenses and payments". **With the calculation of reserves for capital repairs in the following example, the procedure for recording related transactions in the accounting records** consider. The cost of overhauling the machine is balanced the decision to form a reserve for capital repairs for the purpose of distribution did. The cost estimate for the overhaul of the machine is 60,000,000 soums forms. Monthly amount of allowances for capital repairs 5,000,000 soums (60,000,000 soums / 12).

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On capital repairs for the purpose of using the machine the monthly amount of allocations to the reserve is reflected in the accounting as follows is given:

- when used in the process of maintenance (main production):

debit 2010 "Main production" account 5,000,000 soums; credit 8910 "Future Expenses and Payments reserve "account 5,000,000 soums; - when used on ancillary production sites: *debit 2310 "Auxiliary production" account 5,000,000 soums; credit 8910 "Future Expenses and Payments reserve "account 5,000,000 soums;* - when used in service farms:

debit 2710 "Service farms" account 5 000 000 soums; credit 8910 "Future Expenses and Payments reserve "account 5,000,000 soums.

Expenses and payments actually made at the expense of reserve amounts is written off, leading to a reduction in the reserve.

Expenses actually incurred at the expense of reserve amounts and

The procedure for reflecting payments in the accounting account is considered in the following example we go out We continue the previous example of overhauling the machine. All of the amount reserved was used for capital repairs. Capital repair costs include: spare parts costs - 47,000,000 soums, auxiliary materials - 3,000,000 soums, wages for workers calculation costs - 10,000,000 soums.

Expenses and payments actually made at the expense of reserve amounts in the accounting account based on who carried out the overhaul is displayed as follows:

- when capital repairs are carried out by employees of the enterprise: *debit 8910 "Reserve for future expenses and payments" account 60,000,000 soums;*

loan 1040 "Spare parts" account 47,000,000 soums; credit 1090 "Other materials" account 3,000,000 soums;

credit 6710 "Salary Officer Settlements with "account 10,000,000 soums;

- capital repairs are carried out by a structural unit of the enterprisewhen increased: *debit 8910 "Reserve for future expenses and payments" account 60,000,000 soums;*

credit 2310 "Auxiliary production" account 60,000,000 soums; - when capital repairs are carried out by the contractor: *debit 8910 "Reserve for future expenses and payments" account 60,000,000 soums;*

credit 6010 «Goods to suppliers and contractors Accounts payable "account 60,000,000 soums; - when carried out by a separate unit: *debit 8910 "Reserve for future expenses and payments" account 60,000,000 soums;*

credit 6110 «Payable to the allocated units accounts »account 60 000 000 sum; - when carried out by subsidiaries and business associations: *debit 8910 "Reserve for future expenses and payments" account 60,000,000 soums;*

loan 6120 «Payable to subsidiaries and business associations Accounts »account 60 000 000 soums.

The provisioning provision is revised at the end of each reporting year and if necessary, increase the amount of allocations for the new fiscal year or can be reduced.

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The amount of reserve funds for a capital repair of these fixed assets the amount exceeded if the actual cost of repairs is exceeded should be corrected (reversed). However, according to No. 21 FSA the amount of reserve funds for capital repairs to repair these fixed assets if the amount of actual expenses incurred exceeds the amount exceeded, i.e. capital the unused part of the amounts reserved for repairs is the enterprise income and corporate income tax is added to the tax base when calculating taxable profit on.

Amounts reserved for capital repairs have not been used part of which is included in the income of the enterprise

We will consider the procedure in the following example. Overhaul of the machine we use the previous example where the reserve was formed. Capital repairs for capital repairs of the building after the inventory of costs on the reserves are 5 000 000 from the actual cost of its overhaul soums. Without using the amount reserved for capital repairs of the machine the inclusion of the remainder in the income statement is reflected in the accounting as follows is given:

debit 8910 "Reserve for future expenses and payments" account 5,000,000 soums;

loan 9390 "Other operating income" account 5 000 000 soums.

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If the actual cost exceeds the reserve amount, then it has been exceeded The amount is reflected in the item "Other production costs".

At the same time to prevent a sudden jump in the cost of products (works, services) in order to exceed the amount of actual expenses in the reserved funds 3230 Transfer to the account "Other overdue expenses" and fixed assets

Taking into account the costs of a regular overhaul until the end of the year in which the overhaul was carried out distribution to recipient accounts is recommended.

The amount by which the actual costs exceed the reserves the order of reflection in the accounting account is considered in the following example. From a previous example, a reserve was formed to overhaul the machine we use After inventory of capital repair costs capitalize it from the funds reserved for capital repairs of the machine the actual cost of repairs was found to be in excess of 7,000,000 soums and the costs are distributed evenly over 4 months. On capital repairs excess costs

include: spare parts - 4,000,000 soums, auxiliary materials - 1 000 000 soums, the cost of calculating wages for workers 2,000,000 soums.

The actual cost of overhauling the machine was reserved the amount in excess of the funds from whom the overhaul was carried out is reflected in the accounting records as follows:

- when capital repairs are carried out by employees of the enterprise:

debit 3230 "Other overdue expenses" account 7,000,000 soums; credit 1040 "Spare parts" account 4,000,000 soums; credit 1090 "Other materials" account 1,000,000 soums; credit 6710 "Salary Officer Settlements with "account 2,000,000 soums;

- capital repairs are carried out by a structural unit of the enterprisewhen increased:

debit 3230 "Other overdue expenses" account 7,000,000 soums; credit 2310 "Auxiliary production" account 7,000,000 soums; - when capital repairs are carried out by the contractor:

debit 3230 "Other overdue expenses" account 7,000,000 soums; credit 6010 «Goods to suppliers and contractors accounts payable "account 7,000,000 soums; - when carried out by a separate unit:

debit 3230 "Other overdue expenses" account 7,000,000 soums;

credit 6110 «Payable to the allocated units accounts »account 7 000 000 sum;

- when carried out by subsidiaries and business associations: *debit 3230 "Other overdue expenses" account 7,000,000 soums; loan 6120 «Payable to subsidiaries and business associations Accounts »account 7,000,000 soums.*

On capital repairs for the purpose of using the machine excess costs monthly amount 1,750,000 soums (7,000,000 soums / 4) reflected in the accounting as follows:

- when used in the process of maintenance (main production): *debit 2010 "Main production" account 1,750,000 soums; credit 3230 "Other overdue expenses" account 1 750 000 soums;* - when used on ancillary production sites:

debit 2310 "Auxiliary production" account 1 750 000 soums; credit 3230 "Other overdue expenses" account 1 750 000 soums; - when used in service farms:

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debit 2710 "Service farms" account 1 750 000 soums; credit 3230 Account "Other overdue expenses" 1 750 000 soums.

Repairs to fixed assets take a long time and a significant portion of the work performed will be transferred to the next reporting year cases, fixed assets repair reserves formed in the reporting year it is possible not to make adjustments to the balance amount.

The amount of reserves is periodically (of course at the end of the year) estimates, calculations and will be checked according to the data of the case and, if necessary corrections are made.

Work performed on the repair of fixed assets on a contract basis with an act of work performed by the contractor and an invoice formalized. The act of work performed is a unified (standard) document can be created both in style and in free form. Executed by contract method by the contracting organization upon completion of the repair and construction work "Reference-invoice on the work performed (expenses incurred)" formalized. The materials of the customer were used by the contractor in the case of a bill of lading (or a certificate of acceptance) materials should be taken into account in the estimate standards. Here is their value The volume of work performed, taking into account "other costs of the contractor" and a refund of the cost of these materials at the end of the work performed is displayed.

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Works (construction, repair-construction, project-search, research and others works, etc.) or services (transportation, property rental) transmission, communication services, etc.) when writing an invoice in accordance with the established form, both works (services) must fill in all the details of both the executor and the customer.

Submit to the customer to sign at the enterprise where you are doing the work Certificate of value of work performed (performed) all reflected in the prescribed form of the invoice in the invoice mandatory details (list of the contract on which the document is based number and date, names, addresses, STIR, network code according to XXTUT) if any, the rate and amount of value added tax (VAT) are separate for those who do not pay VAT, marked "VAT you", such businesses should not

additionally issue invoices. Bunda «Certificate of cost of work performed (expenses incurred) invoice ”is an invoice.

From repair, reconstruction, modernization of fixed assets Formalization and accounting of acceptance and transfer of fixed assets acceptance from repair, reconstruction, modernizationissued by the act of transfer (sample form AV-3) (AV-3). The act consists of two sections. In the first, to repair fixed assets, information at the time of submission for reconstruction, modernization, in the second, repair, reconstruction, modernization of fixed assets costs associated with making.

Members of the commission or acceptance of the act fixed assets signed by the person responsible for doing so. A repair is another business if it is done by, then the act is a representative of this enterprise must be signed by. A repair is a structural unit of the enterprise If it is done by, then the act of repair, the structure that carried out the reconstruction, modernization the representative of the division shall put his signature and the head of the enterprise or by him must be approved by an authorized person. One of the acts a copy is submitted to the accounting department.

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It should be noted that if the repair, reconstruction, modernization If the making is carried out by another enterprise, then the act is two a copy is made and the first copy remains in the enterprise, and the second copy is for repair, will be given to the enterprise that carried out the reconstruction, modernization. Information on repairs, reconstruction, modernization is basic is included in the vehicle identification card (sample form AV-6).

Organize control over the timely removal of fixed assets from repair For the purpose of these fixed assets inventory card in the card index «Repair fixed assets ”group. Repair of fixed assets appropriate transfers will be made upon arrival.

§ 8. Inventory of fixed assets

Inventory of fixed assets - inventory cards (inventory) ledgers) account information according to the actual availability of the assets arrival, the process by which their technical condition and evaluation are checked form part of the general

inventory of property and liabilities that can be received reaches It should be noted that the inventory is stored in fixed assets (availability) of subsequent accounting controls and accounting information is a convenient and effective means of ensuring reliability.

Determining the actual existence of fixed assets and their integrity from time to time by enterprises for the purpose of control, but every two years at least once an inventory of fixed assets is carried out, library funds and an inventory is made once every five years. All basic tools: properties, temporary possession and use, lease, those that are in responsible storage and those that are placed are inventoried. Inventory of property of the enterprise, including fixed assets general rules of conducting and registration of its results and the general procedure is set out in FSA No. 19.

The date of the inventory of fixed assets and its has the right to determine the order of transfer. In doing so, it is in the reporting year the number of inventories to be transferred, the date of their transfer, to be checked in each defines the property list. All this is the accounting policy of the enterprise is the object. However, in the legislation on accounting liabilities of enterprises for inventory of fixed assets caught.

The head of the enterprise has the correctness and timeliness of fixed assets inventory and their unexpected inventory is responsible for ensuring the transfer. They are in fact fixed assets conditions that ensure a complete and accurate verification of its availability in the shortest possible time must create.

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The Chief Accountant is accompanied by the heads of the relevant departments and services carefully observing the established rules of inventory forced to control.

Conducting an inventory of fixed assets in enterprises in the following cases Prerequisite:

- lease, purchase, sale of fixed assets, etc.

in cases stipulated by the legislation;

- before compiling the annual financial report, inventory 1 of the reporting year except for property transferred no later than October.

An inventory of fixed assets is conducted at enterprises in the following cases:

- revaluation of fixed assets;

- in case of change of materially responsible persons (acceptance of works - transferkunida);
- theft or abuse, as well as the destruction of fixed assets when the facts are established;
- caused by natural disasters, fires, catastrophes or emergencies in the event of other emergencies;
- liquidation (separation) balance sheet in case of liquidation (reorganization) of the enterprisebefore compiling and arranging accounting and financial reporting in other cases stipulated by the legislation of the Republic of Uzbekistan. Prepare for a revaluation of property, plant and equipment to the list approved by the head of the enterprise in the complex of measures it is recommended to check the availability of appropriate fixed assets. However Conduct an inventory of fixed assets included in the valuation and their accuracy should be differentiated in the revaluation process. Clarity in the valuation of fixed assets input is taken into account, for example, when the initial value of assets is formed it is understood that unearned or overhead costs are identified. Again the purpose of the assessment is to determine the present value of the fixed assets taking into account their initial value, market value and recovery conditions The way to quote the current (recovery) value is to determine.

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The head of the enterprise by his own choice (in part), on the basis of a plan and unscheduled (full and selective), current and annual can determine inventory. Planned inventory in case of unscheduled emergencies in accordance with the schedule:

theft, major accidents and other incidents. Current inventory during the reporting year, while annual inventory is annual financial before reporting and when revaluing fixed assets. Selection by way of inventory for various reasons, including fixed assets revaluation.

Inventory that is constantly working in the enterprise for inventory commission will be formed. Property and financial when the volume of work is large a working inventory to conduct a simultaneous inventory of liabilities commission will be formed. The volume of work is small and the company has an audit commission when the inventory can be loaded on it.

The decision to conduct an inventory of fixed assets, permanent the composition of the working and working inventory commissions of the enterprise the head confirms. Document on the composition of the commission (order, decision, order) control over the execution of inventory orders recorded in the ledger (see Annexes 11 and 12). Basic tools in command specific tasks for on - site inventory, setting rules and deadlines; account for the actual availability of fixed assets with special emphasis on formalizing the difference from the data the rules of documentation should be specified in detail.

The head of the enterprise or a member of the permanent inventory commission his deputy (chairman of the commission), chief accountant and other specialists (engineers, economists, technicians, etc.). As well as the commission may include representatives of the internal audit of the enterprise. Work inventory the head of the enterprise (commission) who appointed the inventory to the commission chairman), specialists: commodity expert, engineer, technologist, mechanic, clerk, economist, accountant, etc. are included. Inventory transfer if there is not a single member of the commission at the time, this is an inventory serves as a basis for finding that the results are not valid.

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Prices for fixed assets, which are subject to inventory in the commission and experienced staff who are familiar with the primary account should be included. A material the inventory of the same employee twice in a row in the responsible persons appointment as chairman of the commission is prohibited.

Permanent inventory commissions:

- Carries out preventive work to ensure the safety of fixed assets, on the maintenance of fixed assets at its meetings, if necessary listens to the information of heads of departments, divisions;
- organizes the inventory and working inventorydirects members of commissions;
- Carry out inspections as a check of the correctness of the inventoryincreases, as well as selecting fixed assets in the period between inventories conducts inventory;

- if necessary (serious violation of inventory rulesidentified and in other cases) repeated on the instructions of the head of the enterprise conducts general inventory;
- shortage of fixed assets or their loss, as well as other considers explanations received from persons who have committed violations and one of the identified deficiencies and losses from damage to fixed assets suggest a procedure for adjustment.

Working inventory commissions:

- inventory of fixed assets in storage and production facilities performs;
- in determining the results of inventory in conjunction with the accounting of the enterpriseparticipates, takes into account deficits and losses and covers them and develops proposals for write-off;
- regulation of acceptance, storage and use of fixed assets, improve accounting and regulate control over their storage issues, as well as proposals for the sale of unused fixed assets enters.

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Working inventory commissions in the following cases:

- timely inventory in accordance with the order of the head of the enterpriseto comply with the procedure for transfer and transfer;
- Actual balances of fixed assets examined in the calculations for complete and accurate recording of information on the list;
- Distinctive features of fixed assets (type, type, model, size, etc.) to be displayed correctly in the list;
- Inventory materials are accurate and timely in accordance with the established procedurewill be responsible for the clearance.

Members of inventory commissions have a shortage or surplus of fixed assets inventory of fixed assets in order to hide the origin to the list (see Annex 13) on the actual balances of fixed assets in accordance with the established procedure for intentionally entering incorrect information will be held accountable. Check the actual availability of fixed assets before starting the inventory commission is the most recent during the inventory receive receipts or expenditure documents or reports on the movement of fixed assets need chairman of the Inventory Commission All attached to

the reports puts a visa on the documents stating “before inventory ... at (date)” while at the beginning of the inventory on accounting data should serve as a basis for identifying fixed assets. Materially responsible all documents on fixed assets before the start of the inventory of individuals were handed over to the accounting or commission and they were held accountable that all fixed assets have been credited and those that have been written off have been written off give a receipt about.

Working inventory commissions prior to inventory members are given orders, and commission chairmen are given ice cream (inventory) the seal is kept by the chairman of the commission during the whole working period of the commission).

Before starting the inventory of fixed assets, do the following it is necessary to check:

- inventory cards, inventory books or lists, as wellthe presence and status of other registers of the analytical account;
- availability and condition of technical passports or other technical documents;- leased, stored and temporarily used by the enterprise or the availability of documentation of the fixed assets received. No documents if so, it is necessary to ensure their receipt or registration.

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Inventory Commission on the actual balance of fixed assets the data is complete and included in the inventory of fixed assets accurate input, accurate and timely inventory materials provides clearance. Check that the fixed assets are actually available with the obligatory participation of the person materially responsible. Accounting when discrepancies or inaccuracies are found in the accounting registers or technical documentation appropriate adjustments and clarifications should be made.

The commission is mandatory in the process of conducting an inventory of fixed assets in order to review the fixed assets in kind and the fixed assets their full name, function, inventory to inventory lists records numbers and key technical or usage indicators. Commission, buildings, structures, the ownership of which is subject to state registration and the availability of relevant certificates for other real estate checks. Also, the commission, land plots owned by the enterprise, ownership of fixed

assets for the use of water bodies and other natural resources also checks the availability of supporting documents.

In addition to conducting an inventory of its fixed assets fixed assets that are leased and held liable are also inspected. From the inventory of separate fixed assets on the specified fixed assets transfer lists are compiled, in which these fixed assets are responsible for storage or lease documents confirming the acceptance.

Primary inventory account at the time of inventory standard forms of documents in accordance with the requirements of IFRS 19 should be applied. Working animals and productive livestock, poultry and bee families, perennial plants, agriculture when conducting an inventory of seedlings Approved list forms are used for businesses.

Fixed assets Inventory of fixed assets are recorded by name according to the main function of the fixed assets. Agar fixed assets reconstructed, modernized, expanded, redesigned equipped or partially completed and consequently its primary function if changed, then to the inventory lists of fixed assets is entered with a name corresponding to the new function.

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Work done on a commission capital (floor construction, construction of new rooms etc.) or partial completion of buildings and structures (some constructive violation of the elements) finds that it is not reflected in the accounting records, in which case it is relevant increase or decrease in the initial value of fixed assets on the documents determine the amount and in the inventory of fixed assets provide information on changes made.

Machinery, equipment, power plants and vehicles inventory results to inventory lists of fixed assets individually, inventory number, manufactured (manufactured) plant, manufacturer year of manufacture, production function, capacity, load carrying capacity, etc. indicators are entered as shown. Common name and purpose of use homogeneous, of the same value, when used in a follow - up unit of an enterprise which, the analytical account is kept on inventory cards fixed assets (farm and production inventory, special equipment and devices, machine tools and etc.) to the inventory lists of fixed assets and is added by number.

The numbers assigned to the inventory items of property, plant and equipment are, as a rule, should not change. Fixed assets to their technical-production task by mistake from one group of fixed assets to another group to be included in cases where it is entered, as well as in cases where it is found that an incorrect number has been assigned numbers are subject to change.

Fixed assets outside the enterprise during inventory (long cars on flights, cars sent for overhaul and equipment, etc.) by a permanent employee or a working commission inventory until the time of temporary departure from the enterprise need unusable and non-recoverable fixed assets are basic tools are not included in the inventory lists. This is the key the inventory commission of the assets separately from the inventory of fixed assets compile transfer lists, the timing of their commissioning, and this key causes that make the tools unusable (damage, complete wear and tear and etc.) is displayed. The write-off of such property, plant and equipment is common carried out in the prescribed manner.

Information on the actual availability of fixed assets is twofold to inventory lists of fixed assets not less than a copy or in the inventory of fixed assets.

A separate key on fixed assets that are leased and held in responsible custody inventory lists are created, in which this is the main documents confirming that the vehicles have been responsibly maintained or leased will be displayed.

Calculation of inventory lists of fixed assets and other the technique can be completed using tools or manually. Manual inventory lists of fixed assets to be compiled are clear and filled in clear ink or ballpoint pen. No deletions and corrections are not allowed.

Inventory lists of fixed assets are linear place of use in the record, classification group, composition by inventory numbers, their basic technical or use description of the fixed assets full name (according to their intended use). All of the fixed asset inventory lists correction of errors in copies, drawing on incorrect entries and on drawings is done by putting the correct records. Corrections highlighted and all members of the inventory commission and materially responsible persons must be signed by. Inventory of fixed assets it is not allowed to leave unfilled cards in the lists,

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and the last unfilled rows are drawn on the sheets. Basic tools estimates and summaries on the last sheet of inventory lists perform these checks on the verification of the calculation marked with the signatures of the persons who have increased.

Inventory of fixed assets inventory signed by all members of the commission and financially responsible persons.

Liable at the end of the inventory of fixed assets the commission values of individuals are checked in their presence, the commission the absence of any claims against its members and the underlying means to be responsible for the maintenance of fixed assets listed in the inventory lists sign a receipt confirming acceptance. Materially responsible persons basic when checking the actual availability of fixed assets in case of change inventory of fixed assets of the person who received the funds that he had taken them to his lists, and that the persons who had submitted them had submitted them they sign.

Buildings, structures, machinery, equipment, power plants and other major inventory of unfinished capital repairs of vehicles works in kind by checking the status. Incomplete capital repairs, ie fixed assets under repair Unfinished fixed assets an inventory act (see Annex 14) is drawn up, in which the name of the fixed assets under repair, the name of the work and the percentage of completion, completed the estimated and actual values of the works are displayed.

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If the inventory of fixed assets is carried out within a few days, when the room inventory commission where the fixed assets are stored is leaving must be sealed. When there is a break in the work of inventory commissions (lunch time, at night, for other reasons) inventory of fixed assets lists in a box (cupboard, safe) in a closed room where the inventory is conducted must be stored.

Property, plant and equipment after inventory they immediately detect errors in inventory lists (until the warehouse, warehouse, subsidiary, etc.) is opened must notify the inventory commission. Materially responsible persons deficit or surplus output error in the name of fixed assets, omission, explanations about what happened due to error, etc. warehouse, the warehouse is accepted until the branch is opened. Inventory

Commission verifies the stated facts and if they are confirmed corrects detected errors in the prescribed manner.

After the inventory is completed, check that the inventory is conducted correctly checks can be performed as. Their inventory commissions of course, an inventory was conducted with the participation of members and materially responsible persons transfer until the opening of the warehouse, warehouse, departmental warehouse, etc. need The results of checking the correctness of the inventory The act is formalized and the inventory is carried out correctly as a control is recorded in the inspection ledger.

Fixed assets inventory comparison accounts (15see the appendix) the main in which differences in inventory data are identified in the inventory by means of. Inventory results of fixed assets the results of inventory in comparison accounts, i.e., accounting indicators and inventory of fixed assets according to the data the differences between the transfer list data are reflected.

The value of fixed assets is redundant and understated their accounting in the accounts comparing the results of the inventory according to the value of the account. Registration of inventory results Single registers can be used for basic tools inventory lists and inventory of fixed assets the indicators of the results comparison accounts are combined. To the enterprise not relevant, but recorded in the accounting records (in responsible custody leased) fixed assets separate from fixed assets Inventory comparison accounts are compiled. Basic tools calculation of inventory results comparison accounts and other techniques can also be created manually using the tools. At the same time the commission constructively identify the perpetrators and this or that fixed asset the change must determine the reasons why it is not reflected in the accounting registers.

Inventory of fixed assets and main accounts of the comparison of the results of the inventory of funds in accounting and here their clearance and calculations are checked. Then the central inventory commission inventory of fixed assets from the account data on the data of the accounts comparing the results makes the necessary decisions on the differences and these decisions are the enterprise approved by the order on the results of the inventory. Inventory of fixed assets on the identified differences develop

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measures to prevent shortages and other losses and submit them to the Central Inventory Commission for approval reaches with the actual availability of the values identified at the time of inventory on the regulation of discrepancies between accounting data proposals are submitted to the head of the enterprise for consideration. Acceptance of coverage The final decision on which is made by the head of the enterprise.

The results of the inventory are presented in the account and report for the month in which the inventory is completed, and the annual inventory should be reflected in the annual financial report.

Fixed assets that are not accounted for, as well as them in the accounting registers a key that does not contain descriptive information or contains incorrect information In case of detection of funds, the commission takes an inventory of fixed assets missing or correct on transfer lists on these same fixed assets include data and technical specifications, for example: by buildings - their function, the basic materials from which they are built, the size (externally or internally scale), area (total usable area), number of floors (basement, semi-basement and etc.), year of construction, etc .; on channels - length, depth and width (on the bottom and surface), artificial structures, fixing the bottom and sides materials, on bridges - location, type of material and base dimensions; on roads - road type (stone road, profiled road), length, paving materials and car travel width, etc. must be indicated.

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Valuation of unrecognized property, plant and equipment identified in inventory The actual maintenance of fixed assets is carried out at current value, and depreciation status, including information on valuation and depreciation should be formalized with the relevant acts. Inventory Commission when and by whom the unrecognized fixed assets identified in the inventory which are built by order, where the cost of their construction is deducted must determine that it has been issued and reflect it in the protocol.

Gaining the value of excess fixed assets identified in the inventory as other operating income 9390 "Other operating income" reflected in the account.

The excess of the value of fixed assets identified in the inventory is income We will consider the procedure in the following example. The company's bus technician conducted an inventory of fixed assets in the service shop and the presence of excess (not taken into account) equipment as a result of inventory detected. The current cost of the machine is 25,000,000 soums.

The demolition of the machine identified as a result of the inventory is the enterprise reflected in the accounting as follows:

debit 0310 "Machinery and equipment" account 25 000 000 soums; loan 9390 Account "Other operating income" 25 000 000 soums.

The fact that the deficit was identified during the inventory process is missing 5910 «Deficit and Losses due to impairment of values ". Inventory accounting for shortfalls and losses of fixed assets identified as a result.

§ 9 of this chapter "Depreciation of fixed assets" we will consider in.

The carrying amount of property, plant and equipment corresponds to their actual (current) value as a reassessment of increase or decrease in the case of non-compliance in the manner prescribed by § 4 "Revaluation of fixed assets" of this chapter is done.

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§ 9. Leakage of fixed assets

9.1. General issues of outflow of fixed assets

Fixed assets are, if necessary, from a single structural unit within an enterprise transferred to another educational unit, as well as another for various reasons goes out to businesses.

The fixed assets are interrelated between the structural units of the enterprise the transfer to the latter is not recognized as an outflow of fixed assets and accounting entries are not made, inventory in the analytical account card index the card is taken from the structural unit where the fixed assets are located to the given unit is placed. As well as operations on the transfer of fixed assets In cases where it is not recognized as follows:

- pledge;

- branches, representative offices, divisions, etc. of the enterprise transfer to separate (or non-allocated) structural subdivisions;
- reliable in accordance with the trust management agreementgiving to managers;
- the share of the participant in the contract of joint activityenter as. Transactions under this agreement are carried out jointly is increased and the assets are shared;
- transfer under an operational lease agreement;
- One structural unit in accordance with the relevant instructions of the company's managementtransfer of the party to another structural subdivision;
- Transactions with no transfer of ownership of the asset.

A fixed asset is the production of products, works or services in the process of showing or performing administrative and socio-cultural tasks if it is not always used in the upgrade, the service life specified in the standards if previously obsolete, it is also advisable to repair or modernize them if they do not comply and for other reasons the entity will write them off.

No. 5 The value of property, plant and equipment going out in accordance with IFRS removed from the balance sheet. The value of fixed assets is as follows from the balance sheet of the enterprise resulting in:

- upon termination;
- when sold;
- in case of exchange (replacement);
- when provided free of charge;
- when transferred to the charter capital as a contribution (share) of the founder;
- when transferred under a financial lease agreement. Basic tools write-off of fixed assets when transferred under an operating lease agreement not implemented;
- when deficiencies or losses are detected;
- when the founder leaves the founders. “Joint Stock Companies and on protection of shareholders' rights ”of the Republic of Uzbekistan shareholders in joint

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stock companies in accordance with Articles 40 and 41 of the Law the repurchase of their shares by the company when required, the value of shares by the company with fixed assets is understood to be accountable;

- as a property fee in the formation of the property of a non-governmental non-profit organization when given.

One that has a different useful life in a single primary vehicle if more than one independent inventory item is available, each such at the time of restoration inventory item replacement Independent inventory item outflow and purchase is considered to be done. In this case, the main tool is an independent inventory item the loss (value) of this independent inventory item as a result of replacement write-off) in the accounting account «Depreciation of fixed assets Regulation on the procedure for issuance. The main tool is new the formation of the initial value of the purchased independent inventory item and reflected in the accounting records is made in accordance with IFRS 5.

The initial (recovery) value of fixed assets in the event of partial liquidation and the accumulated depreciation of the completed portion of property, plant and equipment, respectively is reduced by the amount of the initial (recovery) value and the accumulated depreciation.

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The financial result (profit or loss) from the outflow of fixed assets is primary balance of income from disposal of funds value, indirect taxes associated with the outflow of fixed assets and is determined by deducting costs. From the outflow of fixed assets financial result (profit or loss) 9210 »Outflow of fixed assets» determined in the account.

Financial result (profit or loss) from the disposal of fixed assets an increase in the value of the underlying engine resulting from previous revaluations in the determination the remainder of the sum, i.e., as a result of revaluations of that fixed asset the portion of the increase in value that exceeds the amount of decrease in value is principal carried to the credit of the account, which takes into account the outflow of funds, a at the same time 8510 "Adjustments for revaluation of long-term assets" reduces the bill.

If 8510 "Adjustments for revaluation of long-term assets" the result of the revaluation of fixed assets recorded in the account (balance), is the amount of the increase in the value of this property, plant and equipment as a result of revaluations the excess of the amount of the decrease in value, in the process of privatization of property to the reduction of the amount of goodwill (firm price) generated (from the account) issuance) fixed assets accounting documents (registers) is the value of goodwill (firm value) resulting from privatization mark on the amount of revaluation (residual) directed to cover is placed.

In this case, the value of goodwill (firm price) for each fixed asset each to determine the amount of revaluation (residual) directed to cover the amount of revaluation (residual) of a fixed asset of the same type to the appropriate coefficients multiplied. This ratio is the result of the revaluation of fixed assets to cover the value of goodwill (firm value) from existing reserve capital to cover the value of the goodwill (firm price) of the directed amount as a ratio of the amount of reserve capital formed as a result of revaluation determined.

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Thus, re-evaluating the outgoing fixed assets first recovering the value of goodwill (firm value) from the resulting reserve capital taking into account the outflow of fixed assets in cases directed to a reserve on the credit of the account as a result of the revaluation of this type of fixed asset the residual amount of revaluation in equity is the value of goodwill (firm value) the remainder of the deduction is made to the amount directed to cover.

FSA No. 5[1] for the reasons given above on revalued property, plant and equipment 8510 “Revaluation of non-current assets Depreciation of fixed assets recorded in the account "Adjustments to the result of the revaluation (balance), i.e. the revaluation of these fixed assets the amount by which the amount of price increase as a result exceeds the amount of price decrease 8520 is transferred to the account "Reserve capital".

Therefore, enterprises 8510 “Revaluation of long-term assets the results of the revaluation (balance) recorded in the account "Adjustments to that is, from the sum of the previous value increase and the sum of the previous value decrease The increased

[1] FSA No. 5 came into force on 30 January 2004.

amount is divided into two parts: the replacement of fixed assets in the balance sheet the result of the assessment (residual) and until the entry into force of FSA No. 5 the result of the revaluation of fixed assets (balance).

Completion of fixed assets formalized and submitted to accounting fixed assets on the inventory card based on the act the exit mark is made. Out of the main tools the relevant record of departure is also in the document opened at their location is done. Inventory cards for outgoing fixed assets established by the enterprise in accordance with the rules of organization of state archives period, but not less than five years.

Transfer of fixed assets by the enterprise to other persons formalized by the act of acceptance and transfer of fixed assets. Fixed assets issued on the basis of the above-mentioned act appropriate entries are made on the inventory card. The key given inventory card of fixed assets receipt-transfer attached to the act. Inventory of outgoing fixed assets mark the receipt of the card at the location of fixed assets in the opened document.

When fixed assets are transferred under a financial lease agreement Procedure for write-off “Chapter 2. Accounting for leasing operations out

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9.2. Derecognition of property, plant and equipment as a result of liquidation

Unfortunately, no permanent engine has been created so far. That is why both soon-to-be-profitable machines will sooner or later become obsolete and obsolete in turn, restoring them will not be effective. Basic in most cases the performance resources of the tool will be many, but they will solve the task at hand can not. The question arises as to what to do in such cases. Of course not remove Such cases are not limited to machinery and equipment.

In economic practice, there are cases of completion of buildings and structures. That's all for various reasons, for example, the reconstruction of the enterprise or buildings and structures when modernized or when their use becomes unsafe may be damaged.

From the above it is clear that the restoration of fixed assets if it is not possible or economically feasible.

Derecognition of property, plant and equipment as a result of liquidation in the following cases you can:

- after the expiration of the specified service life (when the depreciation is fully calculated);

when it becomes invalid as a result of violation;- physical wear and tear, accidents, natural disasters, normative conditions of use

- when spiritually obsolete. That's exactly what spiritually obsolete basic tools are purpose, to produce relatively efficient and economical main engine types as a result are depreciated fixed assets;
- withdrawal by the decision of the relevant government agencies;
- construction, expansion, reconstruction and technical reconstruction of enterpriseswrite-off as a result of armament.

Write-offs as a result of the liquidation of fixed assets in enterprises the head of the road transport enterprise (manager) to make a decision on deputy) or a commission chaired by the chief engineer. The composition of the commission relevant specialists of the road transport enterprise, accounting staff and financially responsible persons must be included. Commission road transport is established by the order of the head of the enterprise. Participate in the work of the Commission to register and control individual property in accordance with the legislation representatives of authorized inspections may be invited.

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On write-off of fixed assets as a result of their liquidation the commission formed for decision-making has the following rights:

- technical documents (passport, step-by-step plans and other documents) andwritten off using accounting data direct review of fixed assets;
- inability to restore them or economically feasibledetermines incompatibility;
- the reasons for the write-off of fixed assets (complete depreciation calculation, physical obsolescence, reconstruction, normative conditions of use violations, natural disasters, accidents, etc.);

- before the write-off of fixed assets identifies the person responsible for the departure and the Republic of Uzbekistan proposals for prosecution in accordance with the norms established by law enters;

- separate parts, details, materials, color of the finished fixed asset and determine the availability of precious metals and evaluate them performs;

- usable parts, details from the liquidated fixed assets, controls the receipt of materials, non-ferrous and precious metals, their number, determines the weight and controls the delivery to the appropriate warehouses.

Construction, expansion, reconstruction of enterprises, fixed assets in connection with modernization and technical re-equipment In the event of liquidation, the commission is the main intended to write off by the superior enterprise of the means or the owner of the enterprise property construction, expansion, reconstruction of approved enterprises, verifies compliance with the modernization and technical re-equipment plan. In the absence of such a plan, the decision of the management of the enterprise must be. In this case, the commission is in the act of liquidation of fixed assets indicates that the approved plan or relevant decision is based on paragraph and date.

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From the account as a result of the liquidation of fixed assets by the Commission the decision to issue "On the liquidation of fixed assets act ”(sample form AV-4), including vehicles on "Act of termination of vehicles" (AV 4asample form) .

“Act on liquidation of fixed assets” (Form AV-4) and "Certificate of termination of vehicles" (Form AV-4a) in duplicate a commission appointed by the head of the road transport enterprise signed by the members and by the head of the road transport enterprise confirmed. The first copy of the act is given to the accountant, and the second remains in the person responsible for the maintenance of the fixed assets and it is deducted from the account to the warehouse of metal residues and material values remaining as a result of removal serves as a basis for delivery and sale. At the expense of vehicles together with the act of accounting in the issuance of its Uzbek main Department of Traffic Safety of the Ministry of Internal Affairs of the Republic of

Kazakhstan a document confirming the deregistration from the departments is also provided.

The fixed asset in the deed of liquidation of fixed assets The following information describing the means is displayed:

Each document is assigned its serial number and is called "Act No. __" should be displayed in the row.

Along with "Enterprise" is the full name of the road transport enterprise and code is displayed.

In the column "Structural subdivision" is the structure in which the fixed assets are leaving the name or code number of the unit is given. If you have a car this column is not filled in if it is used in general in the activities of the enterprise and a dash is placed.

The creation date is displayed in the "Date of creation" column, taking out the fixed assets must match the cut-off date. Because "On Accounting" primary documents in accordance with Article 14 of the Law of the Republic of Uzbekistan should be made on the date of the transaction. These details of the document economic transactions specified in the name or in the document itself allows you to determine the exact date. The date is as follows with Arabic numerals formalized: first, the date and month, represented by two even numbers, then the year is displayed with four digits. In particular, the date of May 1, 2021 is as follows is written in the form: 01.05.2021 y.

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Column "Operating type code" and "Responsible for maintaining the fixed asset "Person code" column only if the enterprise uses the appropriate coding system

filled in. Exit the fixed assets accordingly in these columns the code of the transaction and the code of the person responsible for the maintenance of fixed assets is displayed.

Complete the item of property, plant and equipment that appears in the "Fixed Assets Name" column name is given.

In the column "Initial (recovery) value":

- on revalued fixed assets not revalued - accounting initial value on the date of receipt of the account;
- on revalued outgoing fixed assets - last revaluation the restoration value is displayed based on the evaluation result.

Accounting data in the column "Amount of accumulated depreciation" the amount of accumulated depreciation over the period of use.

Manufacturer or owner in the column "Year of manufacture (construction)" The year of manufacture is indicated by. As for buildings and structures the year of construction and commissioning.

In the column "Date of commissioning" to use fixed assets the date entered is displayed.

In the column "Inventory number" the manufacturer and acceptance of the fixed asset The inventory number provided is displayed.

A brief description of the fixed assets with the fixed assets in the composition the name of the document approving the commission that formalizes the related transactions and details (date and number), date of arrival at the enterprise, passport the weight of the fixed assets on, the cause of termination, and the breach usable parts, details, materials, non - ferrous and precious metals availability is displayed.

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Among the "Commission's conclusion" is the conclusion of the commission, including the validity obtained parts, details, materials, non-ferrous and precious metals in the future usage options; the purpose of the outflow of fixed assets justification of compliance and so on.

The list of documents to be attached includes natural disasters, as a result of an accident confirming the damage and other related to the termination of fixed assets documents can be attached. At the time of termination of vehicles, from them in addition to the work performed by the vehicle and the volume of service rendered or occupied the past path is displayed.

As a result of an accident or violation of the normative conditions of use to the act of liquidation when writing off fixed assets from the balance sheet an act of accident or violation of the normative conditions of use a copy is attached, and the occurrence or

use of the accident is normal the reasons for the violation of the terms are explained and in respect of the guilty persons the measures taken are indicated. The main one that is going out as a result of a natural disaster special government to the act of liquidation in the write-off of funds from the balance sheet the conclusion of the commission may be attached.

Violation of fixed assets and until the act of termination is approved disassembly is not allowed. Enterprise after completion of the liquidation process by accounting "Expenses related to the liquidation of fixed assets and their Certificate of material values received at the end of the year.

Obtained as a result of demolition and dismantling of fixed assets and other parts, details, materials, colors and, which are suitable for the repair of fixed assets precious metals are credited to the appropriate accounts and they are fixed assets will be taken into account in the available prices set by the liquidation commission. Parts, details, materials, non-ferrous and precious metals found to be defective as a secondary raw material (scrap metal, waste, wood, etc.) and used at the discretion of the enterprise in the manner prescribed by law.

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Obtained as a result of demolition and dismantling of fixed assets in enterprises parts, details, materials, non-ferrous and precious metals, as well as secondary raw materials expenses related to the liquidation of proceeds from the sale of goods after deduction, it remains at the disposal of these enterprises and at their discretion is used, unless otherwise provided by law.

Basic when carrying out work on reconstruction and modernization tools are partially finished (e.g., finishing parts of a building or structure, violation of fixed assets that do not affect the normal operation of the enterprise) by which the residual value of such property, plant and equipment is written off. Bunda an expert assessment of fixed assets, primarily cumulative depreciation the amount of the portion corresponding to the liquidated value is deducted.

From the financial result (profit or loss) of the liquidation of fixed assets with the initial (recovery) value of the output fixed asset terminate this fixed asset as the difference between the amount of accumulated depreciation costs and usable parts,

details, materials, non-ferrous and precious metals taking into account the value, taken into account in the accounts of reserve capital the result of the revaluation (balance) of the received fixed asset, i.e. this fixed asset the increase in the value of the underlying asset in previous revaluations is determined by making adjustments to the amount exceeding the decrease.

In the example of the write-off of fixed assets as a result of liquidation we will consider. As a result of the ongoing reconstruction of the enterprise the initial cost of the ancillary warehouse building to be completed 80,000,000 soums, accumulated depreciation amount - 70,000,000 soums, reserve an auxiliary warehouse building recorded in the capital accounts results of revaluation (balance) equal to 4,000,000 soums. Auxiliary warehouse demolition of the building was carried out by workers of the enterprise and an auxiliary warehouse The costs associated with the demolition of the building include: transportation of the enterprise transport service provided by the department 300,000 soums; work for workers salary calculation in the amount of 500,000 soums and 12 percent from the workers' salary fund The amount of social tax is 60,000 soums. As a result of the violation, a reserve of 5,000,000 soums parts and other materials worth 2,000,000 soums.

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Derecognition as a result of the completion of an auxiliary warehouse building reflected in the accounting of the enterprise as follows:

- after deducting the initial cost of the auxiliary warehouse building: *debit 9210 «Out of fixed assets departure "account 80,000,000 soums;*

credit 0120 «Buildings, structures and transmitter devices "account 80,000,000 soums;

- due to accumulated depreciation on the auxiliary warehouse building when released:

debit 0230 "Depreciation of buildings, structures and transmission facilities" account 70,000,000 soums;

credit 9210 «Out of fixed assets departure "account 70,000,000 soums;

- the amount of costs for the completion of the auxiliary warehouse building:

debit 9210 "Out of fixed assets departure "account 960,000 soums;

credit 2310 "Auxiliary production" account 400,000 soums; credit 6710 "Salary Officer settlements with "account" 500,000 soums;

credit 6520 «To target state funds payments "account 60,000 soums;

- Parts obtained as a result of demolition of the auxiliary warehouse building andwhen the value of other materials is received:

debit 1040 "Spare parts" account 5,000,000 soums; debit sheet 1090 "Other materials" account 2 000 000 soums; credit 9210 «Out of fixed assets departure "account 7,000,000 soums;

- the sum of the results of the revaluation of the auxiliary warehouse building (balance):

debit 8510 "Revaluation of long-term assets corrections on "account 4,000,000 soums;

credit 9210 «Out of fixed assets departure "account 4,000,000 soums;

- the amount of profit from the completion of the auxiliary warehouse building:

debit 9210 «Out of fixed assets departure "account 40,000,000 soums;

credit 9310 "Out of fixed assets profit from departure "account 40,000 soums.

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9.3. Derecognition of property, plant and equipment as a result of sales

The financial result (profit or loss) of the sale of fixed assets is essential the difference between the proceeds from the sale of the vehicle and its residual (carrying) value as, reserve, taking into account value added tax and selling expenses recalculation of fixed assets recorded in capital accounts the result of the valuation (residual), i.e. the revaluation of that fixed asset as a result, the increase in the previous value exceeded the decrease in the previous value The amount is determined by making adjustments.

In the example of the disposal of property, plant and equipment as a result of the sale we will consider. Proceeds from the sale of the machine amounted to 70,000,000 soums, starting worth 100,000,000 soums, accumulated depreciation amount - 40,000,000 soums, The results of the revaluation (balance) is 3,000,000

soums. To the terms of the contract the delivery of the appropriate equipment was carried out by the workers of the enterprise. The bench The costs associated with the sale include: by the transportation department rendered service - 950 000 soums, calculation of wages to the delivered workers 500,000 soums.

Derecognition of the machine as a result of the sale is the accounting of the enterprise The account is reflected as follows:

- The amount of proceeds from the sale of equipment:

debit 4010 "From customers and customers accounts receivable "account 70,000,000 soums;

credit 9210 «Out of fixed assets departure "account 70,000,000 soums; - When the initial cost of the machine is deducted: *debit 9210 «Out of fixed assets departure »account 100 000 000 soums;*

credit 0130 "Machinery and equipment" account 100 000 000 soums; - in case of write-off of accumulated depreciation on the machine:

debit 0230 «Machinery and equipment depreciation "account 40,000,000 soums;

credit 9210 «Out of fixed assets departure "account 40,000,000 soums; - the amount of sales costs:

debit 9210 «Out of fixed assets departure »account 1,450,000 soums;

credit 2310 "Auxiliary production" account 950,000 soums; credit 6710 "Salary Officer Settlements with "account" 500,000 soums; - Upon receipt of funds from the buyer:

debit 5110 "Current account" account 70,000,000 soums; credit 4010 «From customers and customers accounts receivable "account 70,000,000 soums; - the sum of the results of the revaluation of the machine (balance): *debit 8510 "Revaluation of long-term assets corrections on the account "3,000,000 soums;*

credit 9210 «Out of fixed assets departure "account 3,000,000 soums; - the amount of profit from the sale of the machine: *debit 9210 «Out of fixed assets departure "account 11,650,000 soums;*

credit 9310 "Out of fixed assets ***profit from departure "account 11 650 000 soums.***

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9.4. Derecognition of fixed assets as a result of conversion

The conversion of fixed assets into other fixed assets is in the legislation carried out in the prescribed manner.

The principal obtained by exchange in the manner prescribed by law the initial value of the instruments is equal to the residual value of the given fixed assets reflected in the amount.

The exchange of fixed assets was carried out by additional payment cases, the initial value of the converted main engine object is given the amount of additional payment (received) of the residual value of the fixed asset increased or decreased by the amount of funds or its equivalents is equal to.

Money obligations (payment) in the manner prescribed by law contracts to be executed with funds that are not in the form of as the initial cost of property, plant and equipment received by the enterprise the value of assets transferred or to be transferred is recognized. The value of existing assets held or transferred by the entity the value of similarly available assets under the condition of enterprise comparison determined based on the prices they set.

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Available assets held or transferred by the entity in case of impossibility to determine the value of the obligation (payment) money contracts to be executed with funds that are not in the form of The value of the fixed assets acquired by the enterprise on a similar basis based on the purchase price, provided that the instruments are compared determined.

Giving a fixed asset to convert to another fixed asset from the balance sheet of the enterprise it is written off at book value.

Derecognition of fixed assets as a result of conversion we will consider the order of reflection in the accounting example. Enterprise another vehicle in exchange for its own vehicle vehicle (truck). The start of the vehicle value 120,000,000 soums, the amount of accumulated depreciation - 30,000,000 soums forms. Transport recorded in the accounts of the reserve capital.

The results of the revaluation of the vehicle (balance) amounted to 3,000,000 soums. Tansport The residual value of the vehicle is 90,000,000 soums. Two cases (additional funds for vehicles or their (due to the exchange of equivalents with payment (receipt)).

Case 1

The company will exchange vehicles in the amount of 50,000,000 soums with the payment of additional funds.

Depreciation of vehicles as a result of conversion reflected in the accounting of the enterprise as follows:

- When deducting the initial cost of the vehicle:

debit 9210 «Out of fixed assets departure "account 120,000,000 soums; credit 0160 "Vehicles" account 120,000,000 soums; - in case of write-off of accumulated depreciation on the vehicle:

debit 0260 «Vehicles depreciation "account 30,000,000 soums;

credit 9210 «Out of fixed assets departure "account 30,000,000 soums; - Upon receipt of converted vehicles: *debit 0160 "Vehicles" account 140,000,000 soums; credit 9210 «Out of fixed assets departure "account 90,000,000 soums;*

loan 6990 "Other liabilities" account 50,000,000 soums;

- due to additional payment in cash from the current accountloan repayment:

debit 6990 "Other liabilities" account 50 000 000 soums; credit 5110 "Account" 50 000 000 soums;

- the sum of the results of the revaluation of the vehicle (balance): *debit 8510 "Revaluation of long-term assets corrections on the account "3,000,000 soums;*

credit 9210 «Out of fixed assets departure "account 3,000,000 soums; - the amount of profit from the conversion of the vehicle: *debit 9210 «Out of fixed assets departure "account 3,000,000 soums;*

credit 9310 "Out of fixed assets profit from departure "account 3,000,000 soums.

Case 2

The company will exchange vehicles for 20,000,000 soums with the withdrawal of funds.

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Derecognition of the enterprise as a result of the conversion of vehicles reflected in the accounting as follows: - When deducting the initial cost of the vehicle:

debit 9210 «Out of fixed assets departure "account 120,000,000 soums; credit 0160 "Vehicles" account 120,000,000 soums; - in case of write-off of accumulated depreciation on the vehicle:

debit 0260 «Vehicles depreciation "account 30,000,000 soums;

credit 9210 «Out of fixed assets departure "account 30,000,000 soums; - Upon receipt of converted vehicles:

debit 0160 "Vehicles" account 70,000,000 soums; debit 4890 "Other receivables" account 20,000,000 soums; credit 9210 «Out of fixed assets departure "account 90,000,000 soums;

- the amount of debt associated with the receipt of funds in the account fall:

debit 5110 "Account" 20 000 000 soums; loan 4890 "Other receivables" account 20,000,000 soums; - the sum of the results of the revaluation of the vehicle (balance): *debit 8510 "Revaluation of long-term assets corrections on the account "3,000,000 soums;*

credit 9210 «Out of fixed assets departure "account 3,000,000 soums; - the amount of profit from the conversion of the vehicle:

debit 9210 «Out of fixed assets departure "account 3,000,000 soums;

credit 9310 "Out of fixed assets profit from departure "account 3,000,000 soums.

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9.5. Derecognition of fixed assets as a result of free transfer.

Financial result (profit or loss) from the free transfer of fixed assets accumulated by the initial (recovery) value of the given fixed asset taking into account value added tax as the difference between the amount of depreciation in the case of fixed assets recorded in the accounts of the reserve capital to the result of the revaluation (residual), ie the revaluation of this fixed asset as a result, the increase in the previous value exceeded the decrease in the previous value The amount is determined by making adjustments.

Derecognition of fixed assets as a result of free transfer we will consider the order of reflection in the accounting example. Enterprise donated a car to the orphanage to carry out sponsorship work.

The starting price of the car is 30,000,000 soums, accumulated depreciation amount - to 10 000 000 soums, results of revaluation (balance) to 2 000 000 soums teng. No expenses were incurred in connection with the departure of the vehicle.

Deregistration of the car as a result of free transfer of the enterprise reflected in the accounting as follows: - When deducting the initial cost of the car:

debit 9210 «Out of fixed assets departure "account 31,000,000 soums;

credit 0160 "Vehicles" account 31,000,000 soums; - when deducting accumulated depreciation on the car: *debit 0260 «Vehicles depreciation "account 10,000,000 soums;*

credit 9210 «Out of fixed assets departure "account 10,000,000 soums; - the sum of the results of the revaluation of the car (balance): *debit 8510 "Revaluation of long-term assets corrections on the account "2,000,000 soums;*

credit 9210 «Out of fixed assets departure "account 2,000,000 soums;

- the amount of damage from the free transfer of the car:

debit 9430 "Other operating expenses" account 18,000,000 soums

credit 9210 «Out of fixed assets account "18,000,000 soums.

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9.6 Fixed assets as a founder's share in the charter capital write-off when issued

Fixed assets as a founder's share in the charter capital of another enterprise issued on the basis of the constituent documents. Fixed assets to the charter capital of the founder from the balance sheet of enterprises entering as a share at book value written off.

Also, enterprises are the founder of the charter capital of another enterprise as a percentage of the book value of fixed assets in the manner prescribed by law may enter a different value that differs.

From the transfer of fixed assets to the charter capital as a share of the founder financial result (profit or loss), founding documents or other legislation of the main vehicle supplied with the value assessed in accordance with the established procedure value added tax as a difference between the residual (balance) value and its charter reserve capital, taking into account the cost of transfer as a share in the capital the result of the revaluation of the fixed asset recorded in the accounts (residual), ie the previous result of the revaluation of this underlying instrument the increase in value to the amount exceeding the decrease in the previous value is determined by making corrections.

When fixed assets are transferred to the charter capital as a share of the founder considering the example of the procedure for reflecting the write-off in the balance sheet we go out The enterprise is a newly established limited liability company founders. The share of the enterprise in the charter capital of the LLC 80,000,000 soums. The charter of the enterprise in accordance with the decision of the founders includes equipment as a founder's share in the capital.

Two cases are given as the founder's share in the charter capital of the LLC based on the value of the tools).

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Case 1

The initial value of the enterprise as a founder's share in the charter capital 100,000,000 soums, accumulated depreciation amount - 18,000,000 soums, revaluation results (residuals) amounting to 1,000,000 soums.

As a result of the transfer of equipment to the charter capital as a share of the founder write-offs are reflected in the accounting records of the enterprise as follows:

- the founding agreement or as a share of the founder in the charter capital of the equipment in the amount determined by other documents in accordance with the legislation:

debit 0690 "Other long - term investments "account 80,000,000 soums;

credit 9210 «Out of fixed assets departure "account 80,000,000 soums; - When the initial cost of equipment is deducted:

debit 9210 «Out of fixed assets account "100,000,000 soums.

credit 0130 "Machinery and equipment" account 100 000 000 soums; - in case of write-off of accumulated depreciation on equipment:

debit 0230 «Machinery and equipment depreciation "account 18,000,000 soums;

credit 9210 «Out of fixed assets departure "account 18,000,000 soums;

- the sum of the results of the revaluation of equipment (balance): *debit 8510 "Revaluation of long-term assets corrections on "account 1 000 000 soums; credit 9210 «Out of fixed assets departure "account 1,000,000 soums;*
- loss from the transfer of equipment to the charter capital as a share of the foundersum:

debit 9430 "Other operating expenses" account 1,000,000 soums; credit 9210 «Out of fixed assets account "1,000,000 soums.

Case 2

The initial value of the enterprise as a founder's share in the charter capital 100,000,000 soums, accumulated depreciation amount - 25,000,000 soums, revaluation results (residuals) amounting to 1,000,000 soums.

As a result of the transfer of equipment to the charter capital as a share of the founder write-offs are reflected in the accounting records of the enterprise as follows:

- the founding agreement or as a share of the founder in the charter capital of the equipmentin the amount determined by other documents in accordance with the legislation:

debit 0690 "Other long - term investments "account 80,000,000 soums;

credit 9210 «Out of fixed assets departure "account 80,000,000 soums; - When the initial cost of equipment is deducted:

debit 9210 «Out of fixed assets account "100,000,000 soums.

credit 0130 "Machinery and equipment" account 100 000 000 soums; - in case of write-off of accumulated depreciation on equipment:

debit 0230 «Machinery and equipment depreciation "account 25,000,000 soums;

credit 9210 «Out of fixed assets departure "account 25,000,000 soums;

- the sum of the results of the revaluation of equipment (balance):

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debit 8510 "Revaluation of long-term assets corrections on "account 1 000 000 soums; credit 9210 «Out of fixed assets departure "account 1,000,000 soums;

- Benefit from the transfer of equipment to the charter capital as a share of the founder sum:

debit 9210 «Out of fixed assets departure "account 6,000,000 soums;

credit 9310 "Out of fixed assets p*rofit from departure "account 6,000,000 soums.*

9.7. When a shortfall or loss of property, plant and equipment is identified issue

Write-off of fixed assets as a result of deficit or loss in the accounting account "Deficit of property identified during the inventory process and in accordance with the "Regulations on the procedure for accounting of surplus" is added.

Deficiency or loss of fixed assets at the time of inventory when they are determined, they are deducted from the balance sheet at book value.

The exact culprits were identified as a result of the inventory in the identified cases the amount of the shortfall in property, plant and equipment from the materially liable person or culprit is charged. The amount of damage caused to the property of the employer, the employee for damages Determining the limits and procedure for material liability Labor of the Republic of Uzbekistan regulated by the Code.

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Guilty of the amount of damages not exceeding the average monthly wage recovery from the employee is carried out in accordance with the order of the employer. No later than one month from the date of determination of the damage caused by the order can be removed. The amount of damage is the same as during the inventory calculated at current market prices.

The amount of damages to be recovered from an employee is his higher than the average monthly wage or one month from the date of detection of the loss in case of expiration of the term, the recovery shall be carried out through the court.

Intentional loss or when the employer's property is stolen, deficient, or the amount of damage caused as a result of intentional violation and in other cases market is calculated at value.

Determining the market value of the property identified during the inventory process can be used for:

- from manufacturers and their official dealers, raw materials the same is obtained in writing from commodity exchanges, real estate exchanges information on product prices;
- free on the date of purchase (if there is a supporting document) on the unit value of fixed assets in the convertible currency data, including foreign exchange rates of the Central Bank of the Republic of Uzbekistan the date of the deficit determined by the bank and the relevant unit of fixed assets the calculation, which is determined as the ratio of soums to the date of purchase the coefficient is applied;
- on the level of prices available in the relevant government agencies information;
- Mass media and special during the inventory periodinformation on the level of prices published in the literature; - Appraiser's report on the value of fixed assets.

From the balance sheet when a shortage or loss of fixed assets is detected

Let's look at an example of the procedure for reflecting the issue in the accounting records.

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The enterprise conducted an inventory of fixed assets and the initial cost 30,000,000 soums, accumulated depreciation amount - 10,000,000 soums, revaluation the results (residuals) amounted to 1,000,000 soums determined the presence of derecognition of the car as a result of the deficit is the accounting of the enterprise The account is reflected as follows:

- When the initial cost of the car is deducted:

debit 9210 «Out of fixed assets account ”30,000,000 soums.

credit 0160 "Vehicles" account 30,000,000 soums;

- When deducting accumulated depreciation on the car: *debit 0230 «Vehicles Depreciation ”account 10,000,000 soums;*

credit 9210 «Out of fixed assets departure ”account 10,000,000 soums; - the sum of the results of the revaluation of the car (balance): *debit 8510 “Revaluation of long-term assets corrections on "account 1 000 000 soums;*

credit 9210 «Out of fixed assets departure "account 1,000,000 soums;

- the amount of damage from the loss of the car as a result of the deficit:

debit 5910 «Deficit and value losses from damage "account 19,000,000 soums;

credit 9210 «Out of fixed assets account "19,000,000 soums.

Next, in this example, three cases (the current value of the car and based on the identification of culprits).

Case 1

The market value of the car is set at 20,000,000 soums.

The amount of the deficit of the car is collected from the materially responsible person. Material 40 per cent of the employee's debt for damages is the work of the materially liable person withheld from the amount of the fee. The rest is in cash covered.

With the recovery of the amount of the deficit of the car from the materially responsible person related transactions are reflected in the accounting of the enterprise as follows:

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- when recovering the amount of the deficit of the car from the materially responsible person:

debit 4730 «On compensation for material damage

Debt of employees "account 20,000,000 soums;

credit 5910 «Deficit and value losses from damage "account 19,000,000 soums;

credit 9310 "Out of fixed assets profit from departure "account 1,000,000 soums;

- Debt of the employee to compensate for material damage of the person responsible for the material damageWhen deducted from the amount of salary:

debit 6710 "Salary Officer Settlements with "account" 8,000,000 soums;

credit 4730 «On compensation for material damage employee debt "account 8,000,000 soums;

(8,000,000 soums = 20,000,000 soums x 40/100);

- by the person liable for material damagewhen covered by cash:

debit 5010 «Money in national currency funds "account 12,000,000 soums;

credit 4730 «On compensation for material damage

Debt of employees "account 12,000,000 soums; (12,000,000 soums = 20,000,000 soums - 8,000,000 soums).

Case 2

The market value of the car is set at 18,500,000 soums.

The amount of the deficit of the car is collected from the materially responsible person. Material 40 per cent of the employee's debt for damages is the work of the materially liable person withheld from the amount of the fee. The rest is in cash

covered.

With the recovery of the amount of the cost of the car from the person responsible for the material related transactions are reflected in the accounting of the enterprise as follows:

- when recovering the amount of the deficit of the car from the materially responsible person:

debit 4730 «On compensation for material damage employee Debt "account 18,500,000 soums;

debit 9430 "Other operating expenses" account 500,000 soums.

credit 5910 «Deficit and value losses from damage "account 19 000 000 sum;

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- Debt of the employee to compensate for material damage of the person responsible for the material damageWhen deducted from the amount of salary:

debit 6710 "Salary Officer Settlements with 7,400,000 soums;

credit 4730 «On compensation for material damage Employee Debt "account 7,400,000 soums;

(7,400,000 soums = 18,500,000 soums x 40/100);

- by the person liable for material damagewhen covered by cash:

debit 5010 «Money in national currency Funds "account 11,100,000 soums;

credit 4730 «On compensation for material damage debt of employees »account 11 100 000 soums; (11,100,000 soums = 18,500,000 soums - 7,400,000 soums).

Case 3

The exact culprits of the deficit are from unidentified or financially responsible persons the amount of damage from the deficit of the car in cases of impossibility to recover is carried out in the financial results of the enterprise and in the accounting as follows is displayed:

debit 9430 "Other operating expenses" account 19,000,000 soums.

credit 5910 «Deficit and value Losses from damage "account 19,000,000 soums.

9.8. Commodity when the founder leaves the founders from the balance of fixed assets as a result of settlements with reserves issue

Fixed assets to the founder leaving the founders of the legal entity issuance is carried out in accordance with the decision of the meeting of founders or in accordance with the founding docum is increased.

Fixed assets with the founder leaving the founders of the legal entity when calculating, the balance of fixed assets from the balance sheet of enterprises written off at cost.

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Fixed assets with the founder leaving the founders of the legal entity financial from the outflow of fixed assets as a result of settlements through result (profit or loss), the debt on the share of the outgoing founder out with the transfer value of the basic tool given to make the book as the difference between the residual (balance) value of the outgoing fixed asset, taking into account the value-added tax, taking into account the reserve capital the result of the revaluation (balance) of the fixed asset recorded in the accounts, ie the increase in the previous value of this fixed asset is the previous value is determined by making adjustments to the amount exceeding the reduction.

To calculate the debt on the share of the outgoing founder if the value of the transferred fixed asset exceeds its debt, the difference is deducted covered by the outgoing founder.

The amount owed by the outgoing founder is equal to the amount owed to him was greater than the value of the fixed asset provided for the calculation cases, the difference is covered by the enterprise.

With inventories when the founder leaves the founders write-off of fixed assets as a result of the calculation we will consider the order of reflection in the accounting example. Shareholder by purchasing ordinary shares worth 75,000,000 soums to the joint-stock company provided to obtain. A shareholder in accordance with the decision of the company's shareholders ordinary shares offered by, i.e., private shares purchased payment of the value is made in the form of fixtures with fixed assets. Costs associated with the delivery of fixed assets are borne by the shareholder carried out.

The purchased private shares are as follows in the company's accounting records is displayed:

debit 8610 «Purchased private shares - ordinary "account 75,000,000 soums;

credit 6620 «Shares to outgoing founders debt on the account "75 000 000 soums.

Four cases (to pay for the value of purchased private shares based on the value of the fixed assets provided).

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Case 1

The value of the company is the amount of property previously acquired as a share in the charter capital provides fixed assets of 75,000,000 soums. On the benches

The following information is available: starting price 100,000,000 soums, accumulated the amount of depreciation - 25 000 000 soums, the amount of revaluation results (balance) 3,000,000 soums.

The value of purchased private shares is accounted for by fixed assets as a result of the deregistration of equipment in the accounting of the company is displayed as follows:

- Calculation of debt on the value of purchased private shares When given the basic tools for:

debit 6620 «Shares to outgoing founders

Debt on the account "75 000 000 soums;

credit 9210 «Out of fixed assets account "75,000,000 soums. - When the initial cost of equipment is deducted:

debit 9210 «Out of fixed assets account "100,000,000 soums.

credit 0130 "Machinery and equipment" account 100 000 000 soums; - in case of write-off of accumulated depreciation on equipment:

debit 0230 «Machinery and equipment credit 9210 «Out of Depreciation "account 25,000,000 soums;fixed assets account "25,000,000 soums.

- the sum of the results of the revaluation of equipment (balance):

debit 8510 "Revaluation of long-term assets

Corrections on the account "3,000,000 soums;

credit 9210 «Out of fixed assets departure "account 3,000,000 soums;

- the value of purchased private shares is calculated with fixed assets The amount of profit from the withdrawal of equipment as a result of:

debit 9210 «Out of fixed assets departure "account 3,000,000 soums;

credit 9310 "Out of fixed assets profit from departure "account 3,000,000 soums.

Case 2

The value of the company is the amount of property previously acquired as a share in the charter capital provides fixed assets of 75,000,000 soums. On the benches

The following information is available: starting price 100,000,000 soums, accumulated the amount of depreciation - 20 000 000 soums, the amount of the results of revaluation (balance) 3,000,000 soums.

The value of purchased private shares is accounted for by fixed assets as a result of the deregistration of equipment in the accounting of the company is displayed as follows:

- Calculation of debt on the value of purchased private shares When given the basic tools for:

debit 6620 «Shares to outgoing founders debt on the account "75 000 000 soums;

credit 9210 «Out of fixed assets account "75,000,000 soums. - When the initial cost of equipment is deducted:

debit 9210 «Out of fixed assets account "100,000,000 soums.

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credit 0130 "Machinery and equipment" account 100 000 000 soums; - in case of write-off of accumulated depreciation on equipment:

debit 0230 «Machinery and equipment depreciation "account 20,000,000 soums;

credit 9210 «Out of fixed assets account "20,000,000 soums.

- the sum of the results of the revaluation of equipment (balance):

debit 8510 "Revaluation of long-term assets corrections on the account "3,000,000 soums;

credit 9210 «Out of fixed assets departure "account 3,000,000 soums;

- the value of purchased private shares is accounted for by fixed assets the amount of damage from the breakdown of equipment as a result of:

debit 9430 "Other operating expenses" account 2,000,000 soums; credit 9210 «Out of fixed assets account "2,000,000 soums.

Case 3

The value of the company is from the amount of property previously received as a share in the charter capital which provides less than 71,000,000 soums of fixed assets. In accordance with the agreement in addition, 4,000,000 soums must be reimbursed in cash. The following information is available for the devices: Initial value 100,000,000 soums, accumulated depreciation amount - 29,000,000 soums, revaluation The sum of the results (balance) is 3,000,000 soums.

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The value of purchased private shares is accounted for by fixed assets as a result of the deregistration of equipment in the accounting of the company is displayed as follows:

- Calculation of debt on the value of purchased private shares When given the basic tools for:

debit 6620 «Shares to outgoing founders debt on the account "71 000 000 soums;

credit 9210 «Out of fixed assets account "71,000,000 soums. - When the initial cost of equipment is deducted:

debit 9210 «Out of fixed assets account "100,000,000 soums.

credit 0130 "Machinery and equipment" account 100 000 000 soums; - in case of write-off of accumulated depreciation on equipment:

debit 0230 «Machinery and equipment depreciation account 29,000,000 soums;

credit 9210 «Out of fixed assets account "29,000,000 soums.

- the sum of the results of the revaluation of equipment (balance):

debit 8510 "Revaluation of long-term assets Corrections on the account "3,000,000 soums;

credit 9210 «Out of fixed assets departure "account 3,000,000 soums;

- the amount of debt on the value of purchased private shares to himmoney from the current account in excess of the amount of equipment provided When covered by:

debit 6620 «Shares to outgoing founders Debt on the account "4 000 000 soums;

credit 5110 "Account" 4,000,000 soums;

- the value of purchased private shares is calculated with fixed assets The amount of profit from the withdrawal of equipment as a result of:

debit 9210 «Out of fixed assets account "3,000,000 soums.

credit 9310 "Out of fixed assets profit from departure "account 3,000,000 soums.

Case 4

The value of the company is from the amount of property previously received as a share in the charter capital provides fixed assets of more than 82,000,000 soums. In accordance with the agreement the shareholder shall return the excess amount of 7,000,000 soums in cash need The following information is available for the devices: Initial value 100,000,000 soums, the accumulated depreciation amount is 18,000,000 soums.

The value of purchased private shares is accounted for by fixed assets as a result of the deregistration of equipment in the accounting of the company is displayed as follows:

- Calculation of debt on the value of purchased private shares When given the basic tools for:

debit 6620 «Shares to outgoing founders debt on the account "75 000 000 soums;

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debit 4890 "Other receivables" account 7,000,000 soums; credit 9210 «Out of fixed assets account "82,000,000 soums. - When the initial cost of equipment is deducted:

debit 9210 «Out of fixed assets account "100,000,000 soums.

credit 0130 "Machinery and equipment" account 100 000 000 soums; - in case of write-off of accumulated depreciation on equipment:

debit 0230 «Machinery and equipment depreciation "account 18,000,000 soums;

credit 9210 «Out of fixed assets account "18,000,000 soums.

- money in the account to cover the amount of debt of the shareholder When funds arrive: *debit 5110 "Account" 7,000,000 soums; loan 4890 "Other receivables" account 7,000,000 soums.*

9.9. Accounting for derelict animals from the main herd specific features of the account.

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FSA No. 5 on property, business and operational management rights to the enterprise determines the methodology of accounting for the relevant fixed assets and System of regulatory regulation of accounting in the Republic of Uzbekistan element. In this standard in all branches of accounting a single methodological framework for the formation of information on fixed assets implied. At the same time, it is a key tool in certain sectors of the economy it should be noted that it does not take into account the characteristics of accounting. In some sectors of the economy, the accounting of a number of objects is self-accounting has unique properties. That is why we participate in the production process The basic tools and accounting that it provides also have their own characteristics.

It is known that the production process in agriculture is different from other industries differs from the production process and in turn is the core of the industry the tools have their own characteristics in accounting.

Rural accounting of fixed assets in agricultural enterprises determined by the specificity of economic activity in the economic sector features are as follows:

- in the primary accounting documents of fixed assets, synthetic and analytical accounting in the organization, in the correspondence of accounts, in the accounting registers;
- in the calculation of depreciation on a number of fixed assets and in accounting, accounting for land areas valued in money, irrigated and at the expense of lalmi lands;
- fixed assets and productive goods purchased on a lease basis in obtaining, at the expense of fixed assets in conservation, some kind of basic at the outflow of funds;
- due to the repair of certain types of fixed assets, fixed at the outflow of funds;
- The main herd is to take care of their young livestock and older from abroadtaking into account the formation of the account of the purchase of animals;
- gardens, vineyards, perennials, protected forest areas,taking into account other types of seedlings, etc .;
- in cultivation and feeding, decommissioned from the main herd, and otherswhen considering animals.

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Used as labor - horses, oxen, camels, donkeys and more working animals (including animals used in carriage) as well as productive goods (offspring, milk, wool, etc.) - cows, heifers, breeding biys (not considered labor), sovliks and other goods accounting at the expense of the livestock of the main herd of the agricultural enterprise. The animals in the main herd are working and productive animals in the fixed assets is considered as.

At the time of recognition of the carrying amount, the valuation and the applicable to them determine the methods of calculating depreciation, as well as the basics of animals the carrying amount of the herd in the form of working and productive animals identification and accounting for changes and financial results in FSA No. 5 is done accordingly.

Their introduction reflects the movement within the enterprise and the write-off The transfer is carried out in accordance with FSA No. 21.

In accordance with the regulatory documents on the accounting of fixed assets methods provided by law as the main means of working animals obsolescence is not considered obsolete on productive animals.

In enterprises, the animals are periodically decommissioned from the main herd need The reasons for this may be:

- expiration of the specified service life (full depreciation);
- physical aging, natural disasters, incurable diseases,violation of the normative conditions of use, traumatic injuries, defects, old age becoming unusable as a result of etc .;
- Ability to work, productivity and self-reproductiondecline;
- withdrawal in accordance with the decisions of the relevant state bodies.

Animals removed from the main herd:

- a suitable village, such as meat, hides, horns, hooves, technical fat, & cto slaughter to get farm products;
- for sale to other legal entities and individuals without feeding (free transfer, exchange, transfer to the charter capital as a share of the founder, the founder fixed assets when leaving the founders of the legal entity give to make a book);
- fed to fattening.

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Other legal and without putting the animals removed from the main herd to graze sale to individuals (free of charge (under a gift agreement), exchange (in the manner prescribed by law), transfer to the charter capital as a founding share, fixed assets when the founder leaves the founders of the legal entity to make calculations with) in a manner similar to the basic tools "Basic in the manner prescribed by the "Regulations on the procedure for deregistration of funds." is done.

The decision to decommission the animals from the main herd a commission chaired by the head (deputy head) is formed for admission. Commission specialists, accounting staff and the main herd the persons responsible for keeping the animals should be included. Commission is formed by the order of the head of the enterprise.

Deciding on the decommissioning of animals from the main herd the commission has the following powers:

- Necessary documents (passport and other documents), as well as accountingusing account information to be discarded from the main herd examines animals directly;
- the impossibility of holding them further or economicallydetermines that it is not expedient;
- identifies the reasons for the removal of the animal from the main herd (complete) wear and tear calculation, physical wear and tear, natural disasters, incurable diseases, violation of normal conditions of use, traumatic injuries, defects, old age and so on);
- in case of premature decommissioning of the animal from the use of the main herdidentifies the guilty persons, these persons of the Republic of Uzbekistan make proposals on bringing to responsibility established by the legislation;
- further use of derelict animals from the main herdor identifies and evaluates whether they can be sold aside;
- Agriculture derived from an animal that has been decapitated from the main herdproducts: on the removal of meat, skin, horns, hooves, technical fat and others carries out inspections, determines their quantity, weight and to the appropriate warehouse controls the delivery.

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Animals accepted by the Commission are unfit from the main herd the results of the decision to remove the animals from the main herd to the unfit Execution Act ”(Form QX-106).

recommended. Large animals in the main herd (cows, pedigree bulls, mares, for stallions, etc.) “Disposal of animals from the main herd Act ”(Form QX-106) for each derelict from the main herd separate from the main herd for the large animal, the capillary being discarded for animals (megajins, sows, etc.) by species (groups), then all animals that have been decommissioned from the main herd are counted separately, can be formalized.

"Act of decommissioning of animals from the main herd" (QX-106 Figure) shows the following:

Each document is assigned its serial number and is called "Act No. __" should be displayed in the row.

The creation date displayed in the "Date of creation" column is the main animal must correspond to the expiration date of the herd. Because “Accounting

In accordance with Article 14 of the Law of the Republic of Uzbekistan "On Accounting" The initial documents must be drawn up on the date of the transaction.

The line "Enterprise" indicates its full name and code for KTUT.

In the column "Farm (place, shop)" to remove animals from the main herd the name of the structural unit, ie farm (place, shop).

If the enterprise does not have a structural subdivision, this column is not filled in and is a dash is placed.

In the column "Inventory number, nickname, pedigree" from the main herd to the invalid inventory number, nickname and pedigree of the removed animal at the time of receipt is displayed.

In the column "Initial (recovery) value" from the main herd to the invalid initial of the released animal (for revalued - recovery) value is displayed. In this column, the carrying amount of productive animals is displayed.

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Accounting data in the column "Amount of accumulated depreciation" accumulated depreciation on working animals during use the amount is displayed. This column is not populated by productive animals and a dash is placed brief description of the object includes animals from the main herd the commission that formalizes the operations related to the cancellation name and details (date and number) of the approved document, invalid age, sex, degree of obesity, live weight (kg) of the animal to be removed the reason for removal (diagnosis of the disease), the possibility of subsequent use, and others indicators are displayed.

List of documents to be attached Damage, natural disasters, accidents resulting in confirmation and disqualification of the animals from the main herd other related documents may be attached.

"Act of decommissioning of animals from the main herd" (QX-106 form) in duplicate, the commission appointed by the head of the enterprise signed by the

members and approved by the head of the enterprise. His the first copy is given to the accountant, the second copy to the animals in the main herd remains with the person responsible for its preservation, who is to transfer the animal to fattening, skin, horn, hoof, technical oil obtained as a result of sale or disposal etc. is the basis for delivery to the warehouse.

Working animals are the main result of violation of the normative conditions of use while leaving the herd unfit for “Animals unfit from the main herd normative conditions of use in the "Act of release" (Form QX-106) A copy of the act of violation is attached, and the use is normal the reasons for the violation of the terms are explained and in respect of the guilty persons the measures taken are indicated.

When animals are out of the main herd as a result of a natural disaster appendix to the conclusion of the special government commission to the act of annulment can be done.

The financial result (benefit) from disabling animals from the main herd or damage) in determining the main herd formed from previous revaluations the remainder of the sum of the increase in the value of the animals, i.e. this main herd the value of the increased amount of the value of the animal as a result of revaluations The excess of the reduced amount takes into account the outflow of fixed assets the recipient is credited to the account and at the same time 8510 «Long-term Asset revaluation adjustments ”account.

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Transferred from long-term assets to inventories the cost of assets is the book (residual) value of these long-term assets determined by Recognition of primary herd animals as primary means because they were an integral part of inventories when they were transferred to breeding acceptance of breeding and rearing animals at book (residual) value is done.

Animals that have been decapitated and reared from the main herd

in the following example the characteristics of the reflection in the accounting records consider. Ancillary farm of the enterprise engaged in animal husbandry carried out the removal of animals from the main herd. From the main herd productive and worker in the main herd as a result of the decommissioning of the animals it is

economical to keep certain animals that are considered animals they were transferred to nursing because they were not fit for purpose.

Productive as a result of disabling animals from the main herd keeping 10 cows that are considered animals is economically viable was transferred to feeding because it was not fit for purpose. Account information accordingly, the book value of each cow is 7,500,000 soums. Productive as an animal they are not considered obsolete. Accounting for reserve capital Results of revaluation of cows registered in the accounts (balance) 1,500,000 soums.

Operations related to the transfer of cows to the enterprise reflected in the accounting as follows: - When deducting the book value of cows:

debit 9210 «Out of fixed assets departure "account 75,000,000 soums;

credit 0170 "Working and productive animals" account 75,000,000 soums; - When cows are transferred to a group of animals:

debit 1120 "Domestic animals" account 75,000,000 soums; credit 9210 «Out of fixed assets departure "account 75,000,000 soums;

- cows registered in the accounts of reserve capital The sum of the results of the revaluation (balance):

debit 8510 "Revaluation of long-term assets corrections on the account "1,500,000 soums;

credit 9210 «Out of fixed assets departure »account 1,500,000 sums; - the amount of profit from the sale of cows:

debit 9210 «Out of fixed assets departure »account 1,500,000 soums;

credit 9310 Account "Profit from disposal of fixed assets" 1,500,000 soums.

Given for animals that have been properly slaughtered after disposal "Certificate of departure of animals and birds" (Form QX-54) is formed and, after the slaughter is completed, the animals are removed from the main herd to decommission the animals from the main herd in order to determine the financial result costs associated with the release and the receipt of products from their departure we recommend that you create a reference about "Animals and birds Act of departure "(Form QX-54) and animals from the main herd depreciation costs and products from their disposal Issues related

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to the preparation of a certificate of origin bob. Accounting for inventories ”11.3. Growing and feeding animal census in primary documents ”.

Accounting for properly slaughtered animals after disposal considering the features of reflection in the accounts, see the following example we go out The main subsidiary farm of the enterprise is engaged in animal husbandry carried out the removal of animals from the herd. From the main herd productive and worker in the main herd as a result of the decommissioning of the animals it is economical to keep certain animals that are considered animals were sent to be slaughtered because they were not fit for purpose.

Working animals as a result of the decommissioning of animals from the main herd keeping two bulls, which are considered as, is economically feasible sent for slaughter because it was not appropriate. The beginning of each bull The cost is 7,375,000 soums. The date of slaughter was calculated on them depreciation amounted to 4,425,000 soums. Results of re-evaluation of bulls (residual) 150,000 soums. As a result of the slaughter, the value was 14,950,000 soums (650 kg x 23,000 soums) of 650 kg of meat, and skins worth 140,000 soums (2 x 70,000 soums) obtained. The slaughter of the bulls was carried out by the workers of the enterprise. The cost of slaughtering bulls is as follows: Calculating wages for workers 700,000 soums and a single social allowance of 25 per cent of the workers ’salary fund 175,000 soums for payment. In addition, the amount at the time of slaughter was 125,000 soums auxiliary materials (rope, gauze, etc.) were used.

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Deregistration of bulls as a result of slaughter is carried out by JSC "4th Bus Palace" reflected in the accounting as follows: - When deducting the initial value of bulls: *debit account 9210 "Outflow of fixed assets" 14,750,000 soums;*

credit 0170 "Working and productive animals" account 14 750 000 soums; - When deducting accumulated depreciation on bulls:

debit 0270 Account "Depreciation of working animals" 8 850 000 soums; loan 9210 "Fixed assets outflow" account 8 850 000 soums;

- Meat from the slaughter of bulls as finished products in the warehouse income:

debit 2810 "Finished goods in stock" account 14 950 000 soums; credit 9210 "Outflow of fixed assets" account 14 950 000 soums;

- a material for further processing of skins obtained from the slaughter of bullsto earn as:

debit 1090 "Other materials" account 140,000 soums; credit 9210 "Fixed assets outflow" account 140,000 soums; - for the amount of bull slaughter expenses: *debit 9210 «Out of fixed assets departure »account 900,000 sum;*

credit 1090 "Other materials" account 125,000 soums; credit 6710 "Salary Officer settlements with 700,000 soums;

credit 6520 «To target state funds payments "175,000 soums;

- bulls recorded in the accounts of reserve capitalThe sum of the results of the revaluation (balance):

debit account 8510 "Adjustments for revaluation of long-term assets" 150,000 soums;

credit 9210 "Fixed assets outflow" account 150,000 soums; - the amount of profit from the slaughter of bulls:

debit account 9210 "Outflow of fixed assets" 8,300,000 soums;

credit 9310 Account "Profit from the disposal of fixed assets" 8 300 000 soums.

From animals that have been decommissioned from the main herd and given for slaughter use of the obtained skins and meats in the subsequent production process or withdrawal is carried out in the manner prescribed by law.

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Chapter 2 Account of rent (leasing) operations

§ 1. Legal basis for the organization of the account of leasing (leasing) operations

Leasing is an investment of enterprises (companies) in many countries is an important component of the policy. Satisfaction with rental operations and The prevalence is specific to the development of the country's economy is an indicator.

Executive activity includes production lending and investment activities shows a peculiar shape between. Rent payments are usually rent profit not less than the average

norm set on the capital invested in the employer and for the tenant in large quantities at the same time costly without making a cash outflow profit as a result of the use of the property and the use of the leased property once received, there will be opportunities to pay rent.

Leases are mainly for businesses that lack working capital is useful. At the same time, they cannot update their fixed assets, cannot introduce the results of scientific and technical progress and turn them into turn are obliged to obtain loans that are dependent on lending institutions. Rent the acquisition of fixed assets in the conditions of enterprises at the expense of borrowing them gives you the opportunity to save more money than you get.

The legal regulation of lease relations in the Republic has three main principles

Document: Civil Code of the Republic of Uzbekistan, of the Republic of Uzbekistan this is done by the Laws "On Lease" and "On Leasing". Rent regulation of relations and taxation of leased property Uzbekistan it is carried out in accordance with the Tax Code of the Republic of Kazakhstan.

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It belongs to the accounting of lease operations in the Republic of Uzbekistan lease operations and lease agreements to regulate issues regulation of accounting and reflection in the financial statements of entities normative legal documents have been adopted and are still in force today work on the creation is underway.

Thus on the reflection of enforcement transactions in the accounting Uzbekistan is the initial stage of development of normative documents Resolution of the Cabinet of Ministers of the Republic of Kazakhstan No. 194 of May 6, 1998 approved “Reflection of leasing transactions in accounting and reporting Procedure ”.

Norm for recording transactions in accounting.

The main stage of document development is the Ministry of Finance of the Republic of Uzbekistan approved by the Ministry of Foreign Affairs of the Republic of Uzbekistan on September 30, 1998 No. 45

Registered with the Ministry of Justice of the Republic of Uzbekistan on October 16, 1998, No. 503 National Accounting Standard of the Republic of Uzbekistan (No. 6) FSA) is the development and approval of a “Lease Account”. This the only one that

maintains the accounting of rent and lease transactions with the standard methodological bases were defined.

December 13, 2002 "On Leasing" of the Republic of Uzbekistan amendments to the law and property from January 1, 2004.

All entrepreneurs in the Republic of Uzbekistan, regardless of the form entities (excluding insurance companies, banks and credit unions) to the new chart of accounts of financial and economic activities Cabinet of Ministers of the Republic of Uzbekistan

No. 199 of April 26, 2004 “On measures for further development of leasing services on measures to be taken. In accordance with this decision to the Ministry of Finance of the Republic of Uzbekistan with interested ministries and departments jointly develop a procedure for reflecting leasing transactions in the Accounting Account was tasked with exiting and approving in the prescribed manner.

Of the Cabinet of Ministers of the Republic of Uzbekistan according to the decision of the Ministry of Finance of the Republic of Uzbekistan from May 12, 2004 approved by Order No. 75 and in the Ministry of Justice of the Republic of Uzbekistan The Republic of Uzbekistan, registered on June 22, 2004, No. 1374 the National Accounting Standard (FSA No. 6) “Lease Accounting” was adopted. In addition, the Ministry of Finance of the Republic of Uzbekistan dated May 12, 2004 approved by Order No. 74 and in the Ministry of Justice of the Republic of Uzbekistan registered on June 22, 2004 No. 1373 “Leasing in accounting regulations on the Procedure for Reflecting Operations ”were also developed and adopted made.

In the new edition of the Tax Code of the Republic of Uzbekistan rent is a financial lease and divided into operational leases. Accounting for rental relationships in this regard accounting terms used in the taxation of lease relationships FSA No. 6) "Rental Account" and "Accounting regulations on the procedure for reflecting lease transactions on the account of 6 IFRS and “Procedure for reflecting lease transactions in accounting Regulations "does not apply to the following objects and operations:

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- natural resources, including oil, natural gas and other non-renewable lease agreements related to the search and use of resources; - license agreements on intellectual property.

Natural resources, including oil, natural gas and other non-renewable lease agreements related to the search and use of resources Uzbekistan It is regulated by the Cabinet of Ministers of the Republic.

License agreements on intellectual property. Intellectual property Accounting for transactions under license agreements for facilities the calculation is made in accordance with FSA No. 7.

Let's define the concept of rent. Lease - one of the parties to the agreement (lease landlord) to another party (lessee) for temporary possession for a fee and the right to use or use the property for an agreed period of time is to give.

Conclusion, execution, amendment and termination of lease agreements (business agreements) rights and obligations of enterprises, as well as local government and powers of public administration bodies in the field of contractual relations Legal bases of the Republic of Uzbekistan "Business entities On the legal framework of its activities.

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From a natural object to a lease of land and other natural resources the lessee on the reasonable use in accordance with the intended purpose the rules under which the obligations are provided are also included.

The lease agreement applies to the lessor's non-manufacturing area The objects of property and their value are highlighted separately, the parties obligations to these objects (their maintenance and upkeep) is passed.

Other conditions may be included in the lease agreement.

The subjects of the lease are:

- lessor - the owner of the property or in accordance with the law or the ownerpersons authorized to lease property by;
- lessee - of the property on the basis of a lease agreementlegal entities and individuals.

For accounting purposes, rent is divided into the following types: - financial lease (including leasing); - operative rent.

Financial lease - twelve of the property (object of financial lease) under the contract occurring in the transfer of the right of possession and use for a period of more than one month lease relationship. In this case, the financial lease agreement is subject to one of the following conditions must answer:

- object of financial lease upon expiration of the financial lease agreement become the property of the lessee;
- The term of the financial lease agreement is the service of the object of financial lease if the term is more than 80 percent or the financial lease of the object of financial lease the residual value at the end of the contract is 20 of its initial value less than one percent;
- financial lease of the lessee at the expiration of the financial lease agreement the purchase of the leased asset at a price much lower than the market value on the date of sale of this right have the right to receive and at the beginning of the lease term of this right availability of sales-based trust;
- rent payments for the period of validity of the financial lease agreement discounted present value, current at the time of lease of the financial lease object more than 90 percent of its value.

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An operating lease is a property lease that is not a finance lease temporary possession and use of property under the contract or commissioning the concept of leasing in the Law of the Republic of Uzbekistan "On Leasing" tariff is given. Leasing is a special type of financial lease in which one party (leasing) lessor) on behalf of the second party (lessee) third property (lease) conditioned by the lease agreement by the party (seller) object) and transfer it to the lessee as specified in this agreement more than twelve months for possession and use for a fee gives the term. In this case, the lease agreement must meet one of the following requirements need:

- Upon expiration of the lease agreement, the leased object is owned by the lesseebecomes property;

- the term of the lease agreement is 80% of the service life of the leased objectexcess or balance after the end of the lease of the leased asset if its value is less than 20 percent of its initial value;
- Upon expiration of the lease agreement, the lessee owns the object of leasingif he has the right to buy at a price lower than the market value the value of the leased asset on the date of exercise of this right shall be the basis;
- current discounted lease payments for the term of the lease agreement(accounting) value is current at the time of leasing of the leased asset more than ninety percent of its value.

Law of the Republic of Uzbekistan "On Leasing" on leasing defines the parties as a tripartite relationship and as leasing entities are:

The first party - the lessor - leases under the lease agreement the person who acquires the leased asset as property for the purpose of future transfer to the lessee. They own the property in the process of making the lease relationship into the ranks involved in ownership or purchasing with his own private funds and they are known to the lessee as the object of the lease for a certain fee transfer of ownership of the term and object of leasing to the lessee or temporary possession under certain conditions and subject to non-transferability legal entities and individuals. Property The following persons may act as owners:

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- a banking institution, the charter of which provides for these types of servicesits branches, as well as the maintenance, repair and maintenance of the property in working condition of the bank, which covers the whole range of services related to the provision specialized subsidiaries;
- as a commercial organization in accordance with the above-mentioned Lawacting as a lessor in accordance with its constituent documents, financial leasing established specifically for leasing operations company;
- Leasing of property is not the main activity, but in the charterany firm or not prohibited from engaging in this type of activity enterprise.

The second party is the lessee - the lessee to own and use is the person who receives the object of leasing under the contract. They lease into the ranks for a certain

period of time and for a certain fee for the leased object in accordance with the contract temporary possession under certain conditions and in accordance with the lease agreement in any organizational and legal form that is obliged to accept for use legal entities or individuals.

The third party to the leasing relationship is the seller.

The seller is the person who sells the leased asset to the lessor. They line up as an object of leasing in accordance with the contract of sale concluded with the lessee leasing property produced (purchased) by him legal entity that sells to the employer within a specified period: the manufacturer of the property, a trade-intermediary organization, as well as individuals.

The leased object is obtained at the expense of the lessee's loan (debt) in certain cases, the lessor's creditor and the lessor in relation to a specific leased asset one person is not allowed to participate as a recipient.

A typical lease relationship between the leasing entities listed above The following form of relationship emerges, which reveals its peculiarities will come. Which is the future lessee who needs a specific type of property knows exactly what type of equipment is required. Leaseholder in the interest of developing it in full compliance with the required technical requirements the cost of removal should be kept to a minimum. That is why both the user chooses the manufacturer himself and trades with him it is important to agree on all the terms of the contract. Recipient on the subject, price, time and place of delivery of this contract agrees. Own private funds and debt to purchase this property as a result of the inability to obtain funds, they have the necessary funds which will apply to the future lessor to participate in the transaction. The lessor has a ready sale and purchase agreement from the prospective user receives the draft and signs it only if it has a lease agreement.

The lessor becomes the owner of the equipment being purchased, respectively acquires rights and obligations. But according to the nature of the work the lessor the role is to finance the purchase of the necessary equipment and before them limited to the use of the lessee on agreed terms.

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Any items that are not consumed as objects of lease, including enterprises, property complexes, individual buildings, structures, equipment, vehicles and other movable and immovable property (from circulation) excluded issued or restricted property) it can.

The above-mentioned legal norm on financial leasing (leasing) if we analyze the documents, the financial lease accounting point of view The definition given in terms of, its objects and subjects correspond to each other will come.

Sublease (sublease) - the lessee (lessee) leases (with the consent of the lessor), the lease in front of the lessor (lessor) (leasing) leased property with retention of liability (object of leasing) to another person for sublease (sublease) contractual relationship. In the laws of the Republic of Uzbekistan and the lease agreement unless otherwise provided, the lessee shall retain the leased property, land and in addition to other natural resources, secondary with the consent of the lessor has the right to lease. In this case, the lessee leases in accordance with the contract remains accountable to the employer.

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The term of the lease is the beginning of the lease the lessee owns and uses the leased property in accordance with the terms of the lease or the date on which the exercise of the right of use begins. This is a rent (lease) date of initial (initial) recognition (i.e. lease) **recognition of related assets and liabilities as a result of the increase). Rent** the period of validity of the lease agreement, which is not terminated, as well as any subsequent periods and the tenant during these periods (lessee) as stated in the lease (lease) agreement may extend the agreement.

Tenant (lessee) at the beginning of the financial lease term and lessor (lessor) schedule of payment of rent (lease) (order) and includes the interest income of the lessor, obligations to cover the value of the object of financial lease and their distribution over the term of the financial lease.

Legislation for certain types of leases, as well as some of the property the maximum (last) terms for the lease of the species can be set. In such cases, and if the term of the lease is not specified in the contract neither of the parties until the expiration of the statutory deadline if he does not renounce the contract, the contract

will be terminated upon the expiration of the deadline. Lease of such property concluded for a period exceeding the statutory period the contract is concluded for a period equal to the last term.

Lease payment - the lessee (leasing) on the basis of a lease agreement the amount paid by the lessee to the lessor. Financial lease, rent (lease) payments financial lease to the lessor (lessor) reimbursement of the value of the object by the lessee (lessee), as well as consists of interest income from the lessor.

The rent is agreed between the lessor and the lessee in the lease agreement determined according to Rent for land and natural resources Republic of Uzbekistan in the manner and within the framework specified in the legislation.

The rent is for all the leased property as a whole or for each of them are defined separately for the component in the following forms:

- fixed periodically or in a lump sum in the form of payments;
- products, fruits obtained as a result of using the leased propertyor as a fixed share of income;
- as certain services provided by the lessee;
- the item agreed by the lessee to the lessor in the contractas property or lease;
- agreed in the contract for the improvement of the leased propertyas a burden on the lessee.

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The amount of rent is stipulated in the contract by agreement of the parties can be changed within the time limits. The amount of rent is from the parties at the request of one of them and provided by the legislation of the Republic of Uzbekistan cases may be reconsidered prematurely.

The current value of the leased (leased) object is the specific value of the leased (leased) object the value at market prices on a date or the purchase of the leased (leased) object to obtain or want to implement this transaction was sufficient to fulfill the obligation between the non-informed parties summa.

Interest income of the lessor - with rent (lease) payments lease, defined as the difference between the value of the leased object to be covered (leasing) is part of the payments.

Interest income of the lessor (lessor) is a financial lease agreement to be distributed over periods during the term and financial lease constant to the balance of unpaid liabilities in each period of the contract in the schedule of rent (lease) payments for the purpose of establishing income should be reflected.

In the following example, you can create a schedule for the payment of rent consider. The object of financial lease is the lessee after the expiration of the lease term financial lease transferred to the owner. On February 15, 2021, the landlord and a financial lease agreement is concluded between the lessee on the following terms:

1. The object of financial lease is the machine.
2. The lessor leases the financial lease object for 30,000,000 soums 100% advance payment on February 25, 2021 at cost purchased by implementation.
3. The term of the lease is that the lessee has accepted the object of the financial lease 3 years from the date (March 5, 2021).
4. Lease payments are made quarterly (a total of twelve payments).

in which case they are made in equal shares, and the interest is principal in the relevant past period is calculated based on the remainder of the debt between rent (lease) payments.

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5. The balance of the obligation on the amount of principal debt in each periodthe interest rate provided for in the financial lease agreement (lease) (lessor's income rate) is 28% per annum.
6. On February 18, 2021, the lessee will receive a portion of the principal amount of the loanan advance equal to 15% of the value of the financial lease object at the expense of reimbursement makes the payment.
7. Upon expiration of the financial lease and all lease payments upon payment, the object of financial lease becomes the property of the lessee. 8The schedule of rent payments in accordance with the terms of the agreement is as follows. The intended useful life of the object of financial lease is 5 years.

Guaranteed residual value - at the beginning of the lease agreement as part of the value of the identified lease (lease) object, the lessee (lease) by the recipient) or by a related third party (closed as an obligation).

Unsecured residual value is a part of the value of the leased object (determined at the beginning of the lease), its sale the lessor (lessor) does not guarantee or he is the lessor (lessor) is guaranteed only by the party concerned.

Minimum rent (lease) payments - rent by the lessee (lessee) rent (lease) payments made during the term and the lease (lease) object the amount of the guaranteed residual value.

If the lessee (lessee) rents (leases) the item at the date of its purchase minimum rent (lease) in case of purchase below the current value payments All rent (lease) payments and rent for the duration of the lease from the amount of purchase of the leased (leasing) object provided by the (leasing) agreement formed.

Discounting is money that is expected to be withdrawn at a certain time in the future is to determine the current equivalent of funds. The discount rate is different to bring together the amount of cash that belongs to periods in time is the rate used for.

Discounted cost of minimum rent (lease) the interest rate or increasing interest on the debt capital provided for in the contract of the lease term adjusted at a discount rate equal to the rate the current value of the minimum rent (lease) payments at the beginning.

When calculating the discounted value of the minimum rent (lease) payments the discounting factor is the interest provided for in the financial lease agreement the rate is calculated if it is possible to determine, otherwise the lessee from a rising interest rate on debt capital used.

Interest rate stipulated in the lease agreement - lease minimum rent with the current value of the leased (leasing) object at the beginning of the term (lease) is the sum of payments and the amount of unsecured residual value is the discount rate that ensures that the discounted value is equal.

The rising interest rate on debt capital is the same as rent the interest rate that the lessee (lessee) must pay for the contract or (if it is not possible to determine this indicator) the lessee (lessee) lease (lease) at the beginning of the term of the property (for the same period and so on with similar supply) when borrowing funds required for purchase acceptable rate or, if it is not possible to determine them, rent (leasing)

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official of the Central Bank of the Republic of Uzbekistan at the beginning of the term refinancing rate.

In order to disclose and disclose the nature of the discounted value it is expedient to consider the value of money in time first will be.

The value of money over time is the content of money each at certain time intervals when it has a different value, i.e. the value of money over time follows can be expressed by the phrase: “one sum today is more expensive than one sum tomorrow stands ". If we invest a penny today, then we are the fact that we can get more than a penny tomorrow is the reason for this is That is, one day (usually a year) of the amount of money available today or month) its next future value is its present nominal value and usually equal to the amount of income from it, expressed as a percentage. For example, the 100 soum banknote we have is worth it after one year it is equal to 100 sums and a few more sums added to it will be. The amount of a few soums is determined by the interest rate.

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In practice, experts in determining the value of money are of two types: simple and complex percent.

A simple interest rate is a rate that is multiplied by a constant fixed amount. Compound interest is the percentage multiplied by the variable principal amount is the rate.

Compound interest calculation Interest payments and principal after the end of a period the amount is added and the results obtained to calculate the percentage in the next period occurs when used as a base. One of such processes during all periods in which transitions from one period to another are present used.

For example, if you go to the bank on the basis of 10% per annum on the condition that you pay once a year If you invest 1,000 soums, then at the end of the first year you will receive 1,100 soums and it is calculated as follows:

1,000 + 10% (1,000) = 1,000 (1 + 10%) = 1,000 (1,10) = 1,100 The percentage received for the first year is 100, (1100-1000 = 100) soums.

At the end of the second year you will have 1210 soums and it is in the form below is:

1100 + 10% (1100) = 1100 (1 + 10%) = 1100 (1,10) = 1210 sum

This expression for the second year is the initial investment for two years in another way that shows the calculation of interest on the amount you can:

1000 (1,10) (1,10) = 1000 (1,10) 2 = 1210 soums

The interest received for the second year is 110, (1210-1100 = 110) soums.

If you continue to keep your money in the bank, then so be it the amount accumulated in the following year will increase in the following form:

1000 (1,10) (1,10) (1,10) = 1000 (1.10) 3 = 1331 sum.

The interest received for the third year is 121 (1331 - 1210 = 121) soums.

Or, a general view of determining the next value is given by the following formula determined.

S = P (1 + i) n (1), where S is the next value; R is the current value; i - interest rate; n is the time number of cycles.

The present value of money is expressed as the value of the future currency similar to the possibility that the future value of money is valid to the present day(present, discounted, actual or transferred) possible.

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For example, if you want to have 1,000 sums in three years, it is to the bank account of the bank, which is 10% per annum it will be possible to calculate how much money to put in today.

To do this, we use formula (1) and subtract the current value of R -: $R = S / (1 + i)$

$n = S \times (1 / (1 + i) n)$ (2).

From formula (2) we get:

R = 1000 x (1 / (1 + 0,1) 3) = 1000 x (1 / 1,331) = 751.3 soums.

So, after three years, 10 per cent per annum to get 1,000 sums when calculating complex interest, we have to put 751.3 soums today will be. Respectively 751.3 soums we expect to receive in three years It is the discounted (current) value of 1,000 soums. Discounted the process of determining the value can be called discounting.

As mentioned above, in a financial lease, the lessee rent (lease) payments in accordance with the schedule (order) of payment of rent must pay at the same rate during the term of the financial lease (lease). Usually is valid because the term of the

financial lease (lease) is more than one year the term of the financial lease (lease) of the lessor (lessor) the discounted value of rent (lease) payments at the beginning of the formula (2) using mandatory requisites of primary documents created in enterprises, their the procedure for compiling, receiving, storing and reflecting in the accounting records, as well the order of the document flow "On Accounting" article 14 of the Law of the Republic of Uzbekistan and “Documents in Accounting and the Regulation on the circulation of documents.

Primary documents are in standard forms prescribed by law or by enterprises in compliance with the requirements of the legislation are developed and approved on blanks.

The origin and internal movement of financial lease facilities in the process of initial accounting of fixed assets in the implementation of the calculation independently of the initial documents applied and by the enterprise additional documentation can be used. Financial perform the initial calculation of the inflow and outflow of rental facilities in increasing “Chapter 1. Fixed assets in fixed assets account forms of primary accounting documents and the order of their completion recommended for use.

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In this section, the lessor (lessor) and the lessee of the leased property The order of reflection in the accounting of (lessee) financial lease and considered in the operative lease section. Financial lease is reflected in the accounting records The concept of "lease" includes the concept of "financial lease" also covers.

§ 2. On financial lease at the lessor (lessor) transaction account

Implemented by the lessor (lessor) and financial covered by the lessee (lessee) in accordance with the lease agreement for the delivery of the object of financial lease and its intended use the costs associated with making it viable are the subject of the financial lease is added to the value. In this case, if the above in accordance with the financial lease agreement If the costs are not covered by the lessee (lessee), they occur is recognized as an expense in the period in which it arises.

The initial value of the newly purchased financial lease facilities formation and accounting of their purchase and associated costs we will consider the order of reflection in the account in the following example. Landlord financial lease for the transfer of a new machine as an object of financial lease signed a contract. He bought the machine for 15,000,000 soums. To the tenant of the machine suitable for delivery and use for its intended purpose costs associated with conditioning include: transportation organization transportation services provided by 100,000 soums, calculation of wages to workers Social tax in the amount of 30,000 soums and 12 percent from the workers' salary fund amount 3,600 soums.

Delivery of the machine in accordance with the financial lease agreement and its to make it fit for its intended purpose when the costs are covered by the tenant, the machine then leases it financially The purchase order for the transfer is as follows in the landlord's accounting is displayed:

- for the amount of equipment purchase:

debit 0820 "Purchase of fixed assets" account 15,000,000 soums; credit 6010 «Goods to suppliers and contractors

Accounts payable "account 15,000,000 soums;

- directly related to the purchase of equipment, ie in accordance with the contractthe cost of delivery of the equipment covered by the lessee:

debit 0820 "Purchase of fixed assets to make »account 100 000 soums;

loan 6990 "Other liabilities" account 100,000 soums;

- The machine is covered by the lessee under the contractCosts associated with making it fit for its intended use:

debit 0820 "Purchase of fixed assets" account 30,000 soums; credit 6710 "Salary Officer

"Settlements with" account 30,000 soums;

credit 6520 account "Payments to target state funds" 3,600 soums;

- When paying debts to the supplier of equipment and the transport organization:

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debit 6010 «To suppliers and contractors accounts payable "account 15,000,000 soums;

debit 6990 "Other liabilities" account 100,000 soums; credit 5110 "Account" 1515 000 soums.

At the same time, the cost of the machine as an object of financial lease is 15,133,600 soums (15,000,000 + 100,000 + 30,000 + 3,600).

Delivery of the machine in accordance with the financial lease agreement and its to make it fit for its intended purpose when the costs are not covered by the tenant, the machine then finances it purchases for the purpose of leasing are in the lessor's accounting records is displayed as follows:

- for the amount of equipment purchase:

debit 0820 "Purchase of fixed assets to make "account 15 000 000 soums;

credit 6010 «Goods to suppliers and contractors

Accounts payable "account 15,000,000 soums;

- not covered by the lessee under the financial lease agreement delivery of the machine to the lessee and its use for the intended purpose to the amount of costs associated with the commissioning of: *debit 9430 "Other operating expenses" account 133,600 soums; loan 6990 "Other liabilities" account 100,000 soums; credit 6710 "Salary Officer*

"Settlements with" account 30,000 soums;

credit 6520 «To target state funds payments "account 3,600 soums;

- when paying debts to the transport organization supplying the equipment:

debit 6010 «To suppliers and contractors accounts payable "account 15,000,000 soums;

debit 6990 "Other liabilities" account 100,000 soums; credit 5110 "Account" 15 15 000 soums.

At the same time, the value of the machine as an object of financial lease is 15,000,000 soums forms.

The seller of the object of financial lease under the terms of the financial lease agreement by bypassing the lessor (lessor) directly to the lessee (to the lessee) in the

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case of delivery, to the lessor (lessee) income and expenses of the object of financial lease in the accounting account of the lessor) records of the primary confirming the movement of the financial lease object on the basis of documents.

A lessor (lease) under the terms of a finance lease agreement if the object of financial lease was purchased by the lessor), but the lessee If the (lessee) refuses to accept it for certain reasons capital until the object of financial lease is used or disposed of in the accounts that account for the deposits (0800).

The financial lease is an asset in the lessor's accounting records (receivables) financial lease at the beginning of the financial lease term the current value of the object or the discounted minimum rent (lease) payments in value, if it is low, should be recognized.

The discounted value of a minimum rent (lease) is a financial lease if the current value of the object is lower, then the financial lease is the lessor as an asset (receivables) in the accounting records should be recognized at the present value of the lease payments.

The discounted value of a minimum rent (lease) is a financial lease if it is higher than the current value of the object, then the financial lease is the (lessor) as an asset (receivable) in the accounting account should be recognized at the current value of the leased asset.

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No. 21 on financial lease transactions in accordance with IFRS The summary of the information is as follows in the lessor's accounting in the accounts:

- Finance on the account 0920 "Payments for financial lease" received from the lessee on fixed assets provided under the lease agreement long-term receivables are taken into account. Analyst on this account the account is maintained for each lease agreement;
- on the account 4820 "Payments on financial lease - the current part" from the lessee on the fixed assets provided under the financial lease agreement the receipt of long-term receivables during the reporting period the required current portion is taken into account. Analytical account on this account is maintained under a lease agreement;

- The main activity in the account 9550 "Income from financial lease" is property financial lease agreement in enterprises that are not leases Accrued income on property, plant and equipment is accounted for;

- **010 "Property, plant and equipment provided under a finance lease"** of fixed assets leased under the financial lease agreement information about the presence and movement is taken into account.

From the account 010 "Fixed assets provided under the financial lease agreement" the term of the lease of fixed assets provided under the financial lease agreement returned to the owner at the end of or expired for other reasons or from the date of purchase by the lessee after the expiration of the contract is removed.

Account 010 "Fixed assets provided under a finance lease" The analytical account is based on each financial lease agreement on separate inventory cards of fixed assets referred to. When financial leasing facilities are provided, the lessor (the lessor) recognized as an asset (receivable) in the account of the employer the initial of the financial lease object with value (if the object before the transfer if not used) or residual (if in use before the object is transferred if) the difference between the value of 8510 «Return on long-term assets Valuation adjustments ”financial lease account the results of the revaluation of the facilities, ie the object of this financial lease the sum of the previous increase in the price, the previous decrease in the price of the leased object after making adjustments, taking into account the amount in excess of the amount reflected as deferred income (expense) and payment of rent (lease) depending on the calculation of one rhythm (month by month) of the main activity income (other operating expenses).

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The following is a reflection in the accounting of the transfer of financial leasing facilities we consider the order based on whether the objects are new or in use.

To the lessee (leasing) of newly purchased financial lease facilities to the recipient) in the following example consider. We continue the previous example. The balance of the machine in the enterprise worth 15,133,600 soums. The lease term is 4 years.

Based on the value of the equipment provided as the object of the financial lease consider two cases.

Case 1

He donated the machine for 15,200,000 soums.

Provision of the machine to the lessee is reflected in the accounting of the enterprise as follows is given:

- the value of the machine recognized in the accounting records as receivablesWhen issued on:

debit 0920 "Receivable on financial lease payments "account 15 200 000 soums

credit 9220 Account "Outflow of other assets" 15 200 000 soums; - When the book value of the machine is written off:

debit 9220 "Outflow of other assets" account 15 133 600 soums; credit 0820 "Purchase of fixed assets" account 15 133 600 soums;

- Delays arising from the financial lease of equipment amount of income:

debit 9220 "Outflow of other assets" account 66,400 soums; credit 7230 "Other long-term deferred income "account 66,400 soums;

(66,400 soums = 15,200,000 soums - 15,133,600 soums);

- Provision of equipment in accordance with the schedule (order) of rent (lease) paymentsthe current portion of long-term deferred income resulting from when transferred:

debit 7230 "Other long-term delays income "account 16 600 soums;

credit 6230 "Other overdue income" account 16 600 soums;

(15,000 soums = 66,400 soums / 4);

- Provision of equipment in accordance with the schedule (order) of rent (lease) paymentsother than the amount of the current portion of the resulting deferred income when operating income is carried out on a regular basis (monthly): *debit 6230 "Other overdue income" account 1 383.3 soums; credit 9390 "Other operating income" account 1 383.3 soums;*

(1,383.3 soums = 16,600 soums / 12);

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- off-balance sheet of the equipment provided as an object of financial lease Accounting: *off-debit balance account 010 "Fixed assets provided under a financial lease agreement" 15 200 000 soums.*

Case 2

He donated the machine for 15,100,000 soums.

Provision of the machine to the lessee is in the lessor's accounting is displayed as follows:

- the value of the machine recognized in the accounting records as receivablesWhen issued on:

debit 0920 "Receivable on financial lease payments "account 15 100 000 soums;

credit 9220 Account "Outflow of other assets" 15 100 000 soums; - When the book value of the machine is written off:

debit 9220 "Outflow of other assets" account 15 133 600 soums; credit 0820 "Purchase of fixed assets" account 15 133 600 soums;

- Delays arising from the financial lease of equipment sum of expenses:

debit 0990 "Other long-delayed expenses "account 33,600 soums;

credit 9220 Account "Outflow of other assets" 33 600 soums;

(-33,600 soums = 15,100,000 soums -15,133,600 soums);

- Provision of equipment in accordance with the schedule (order) of rent (lease) paymentsthe current portion of the resulting long-term deferred costs when transferred:

debit 3290 "Other overdue expenses" account 8,400 soums; loan 0990 «Other long-term deferred expenses "account 8,400 soums;

(8,400 soums = 33,600 soums / 4);

- Provision of equipment in accordance with the schedule (order) of rent (lease) paymentsother than the amount of the current portion of the resulting deferred costs when operating expenses are carried out on a regular basis (monthly):

debit 9430 "Other operating expenses" account 700 soums; credit 3290 "Other overdue expenses" account 700 soums;

(700 soums = 8,400 soums / 12 months);

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- off-balance sheet of the equipment provided as an object of financial lease Accounting:

off-balance sheet account 010 "Fixed assets provided under a finance lease agreement" 15 100 000 soums.

Financial leasing facilities in use (from the leased object) previously used) in the accounting account of the transfer to the lessee (lessee) we will consider the order of reflection in the following example. Continue the previous example we will Financial lease for the transfer of a lessor's financial lease object signed a contract. It was an object of financial lease and was part of fixed assets is a bench. The starting price of the machine is 25,000,000 soums, accumulated depreciation amount 2,500,000 soums, revaluation balance 250,000 soums. To deliver the machine and use it for its intended purpose the costs associated with the commissioning were borne by the lessee.

The lease term is 5 years based on the value of the equipment provided as the object of the financial lease consider two cases.

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Case 1

Financial lease based on the discounted value of the machine in accordance with the contract, the lessee was given the machine for 24,000,000 soums.

Provision of the machine to the lessee is in the lessor's accounting is displayed as follows:

- the value of the machine recognized in the accounting records as receivables When issued on:

debit 0920 "Receivable on financial lease payments "account 24,000,000 soums credit 9210 «Out of fixed assets departure "account 24,000,000 soums; - When the initial cost of the machine is deducted: *debit 9210 «Out of fixed assets departure "account 25,000,000 soums;*

credit 0130 "Machinery and equipment" account 25,000,000 soums; - when the accumulated depreciation of the machine is written off:

debit 0230 «Machinery and equipment depreciation account 2,500,000 soums;

credit 9210 «Out of fixed assets departure »account 2,500,000 soums;

- the sum of the results of the revaluation of the machine (balance):

debit 8510 "Revaluation of long-term assets corrections on the account "250 000 soums;

credit 9210 «Out of fixed assets departure "account 250,000 soums;

- Delays arising from the financial lease of equipment amount of income:

debit 9210 «Out of fixed assets departure »account 1,750,000 soums;

credit 7230 "Other long-term deferred income "account 1,750,000 soums;

(22,250,000 soums = 25,000,000 - 2,500,000 - 250,000);

(1,750,000 soums = 24,000,000 - 22,250,000);

- Provision of equipment in accordance with the schedule (order) of rent (lease) paymentsthe current portion of long-term deferred income resulting from when transferred:

credit 7230 "Other long-term deferred income "account 350,000 soums;

loan 6230 "Other overdue income" account 350,000 soums;

(350,000 soums = 1,750,000 soums / 5 years);

- Provision of equipment in accordance with the schedule (order) of rent (lease) paymentsother than the amount of the current portion of the resulting deferred income when operating income is carried out on a regular basis (monthly): *debit 6230 "Other overdue income" account 24 167 soums;*

loan 9390 "Other operating income" account 24 167 soums;

(29,167 soums = 350,000 soums / 12 months)

- off-balance sheet of the equipment provided as an object of financial lease Accounting: *off-balance sheet account 010 "Fixed assets provided under a financial lease agreement" 24 000 000 soums.*

Case 2

Lessor finance based on the discounted value of the machine in accordance with the lease agreement, provided the lessee with a machine worth 22,100,000 soums.

Provision of the machine to the lessee is in the lessor's accounting is displayed as follows:

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- the value of the machine recognized in the accounting records as receivablesWhen issued on:

debit 0920 "Receivable on financial lease payments "account 22 100 000 soums

credit 9210 «Out of fixed assets departure »account 22 100 000 soums; - When the initial cost of the machine is deducted: *debit 9210 «Out of fixed assets departure "account 25,000,000 soums;*

credit 0130 "Machinery and equipment" account 25,000,000 soums;

- Accumulated depreciation of the equipment leasedWhen released:

debit 0230 «Machinery and equipment depreciation account 2,500,000 soums;

credit 9210 «Out of fixed assets departure »account 2,500,000 soums;

- the sum of the results of the revaluation of the machine (balance): *debit account 8510 "Adjustments for revaluation of long-term assets" 250,000 soums;*

credit 9210 «Out of fixed assets departure "account 250,000 soums;

- Delays arising from the financial lease of equipment sum of expenses:

debit 0990 "Other long-delayed expenses "account 150,000 soums;

credit 9210 «Out of fixed assets departure "account 150,000 soums;

(22,250,000 soums = 25,000,000 soums - 2,500,000 soums - 250,000 soums);

(-150,000 soums = 22,100,000 soums - 22,250,000 soums);

- Provision of equipment in accordance with the schedule (order) of rent (lease) paymentsthe current portion of the resulting long-term deferred costs when transferred:

debit 3290 "Other overdue expenses" account 30,000 soums; credit 0990 "Other long-term overdue expenses" account 30,000 soums; (30,000 soums = 150,000 soums / 5 years);

- Provision of equipment in accordance with the schedule (order) of rent (lease) paymentsother than the amount of the current portion of the resulting deferred costs when operating expenses are carried out on a regular basis (monthly): *debit 9430 "Other operating expenses" account 2,500 soums; credit 3290 "Other overdue expenses" account 2,500 soums;*

(2,500 soums = 30,000 soums / 12 months);

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- off-balance sheet of the equipment provided as an object of financial lease accounting:

off-debit balance account 010 "Fixed assets provided under a finance lease agreement" 22 100 000 soums.

Percentage of the lessor (lessor) at the time of transfer of the object of financial lease income is not reflected in the accounting records. In this case, the lease interest income of the lessor and financial lease of the lessee (lessee) interest costs, regardless of the time of payment and receipt in accordance with the schedule of rent (lease) payments for the reporting period is interest income of the lessor (lessor) is a financial lease agreement to be distributed over periods during the term and financial lease a fixed percentage of the outstanding balance at each term of the contract reflected in the schedule of rent (lease) payments for the purpose of setting the rate should be brought.

Current report in accordance with the schedule of rent (lease) payments interest income of the lessor (lease) for the period the order of reflection in the accounting account is considered in the following example. Previous we continue the example. The lessor pays 24,000,000 soums for his machine the amount of the financial lease and the interest income of the lessor 2,400,000 soums. The lease term is 5 years. As an advance from the tenant the rent is 250,000 soums, including the amount of interest income of 30,000 soums came down.

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Consider two cases depending on the type of activity.

Case 1

The main activity is the financial leasing of property.

Transactions related to the receipt of rent (lease) payments is reflected in the lessor's accounting as follows:

- accrued interest of the lessor for the current reporting monthamount of income:

debit 4010 "From customers and customers

Accounts receivable "account 40,000 soums;

credit 9030 «Works and services income from rendering "account 40,000 soums;

(40,000 soums = 2,400,000 / (5 x 12));

- maturity of rent in accordance with the schedule (order) of rent (lease) paymentsIn case of non-payment of rent (lease) payments from the lessee: *debit 5110 "Current account" account 250,000 soums; credit 6390 Account "Other received paintings" 250 000 soums;*

- on financial lease in accordance with the schedule (order) of rent (lease) payments when transferring the current part of long-term payments:

debit 4810 "Financial lease payments

- *current part "account 4,800,000 soums;*

loan 0920 «Financial lease payments "account 4,800,000 soums;

(4,800,000 soums = 24,000,000 soums / 5 years);

- maturity of rent in accordance with the schedule (order) of rent (lease) paymentswhen the tenant arrives, the rent received is taken to cover (count) when visited:

debit 6390 "Other receipts" 250 000 sum; loan 4810 "Financial lease payments

- *current part "account 220,000 soums;*

credit 4010 «From customers and customers

Accounts receivable "account 30,000 soums;

- money from the lessee for the reporting month under the financial lease agreement When the rest of the funds arrive:

debit 5110 "Account" 190,000 soums; loan 4810 "Financial lease payments

- *current part "account 180,000 soums;*

credit 4010 «From customers and customers accounts receivable "account 10,000 soums.

Case 2

The main activity is the production of goods and services, financial leasing of property is an additional activity.

Transactions related to the receipt of rent (lease) payments is reflected in the lessor's accounting as follows:

- accrued interest of the lessor for the current reporting monthamount of income:

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debit 4830 "Interest received" account 40,000 soums; loan 9550 Account "Income from financial lease" 40 000 soums.

(40,000 soums = 2,400,000 / (5 x 12));

- maturity of rent in accordance with the schedule (order) of rent (lease) paymentsIn case of non-payment of rent (lease) payments from the lessee:

debit 5110 "Current account" account 250,000 soums; loan 6390 "Other received paintings" 250 000 sum;

- on financial lease in accordance with the schedule (order) of rent (lease) payments when transferring the current part of long-term payments: *debit 4810 "Financial lease payments*

- *current part "account 4,800,000 soums;*

loan 0920 «Financial lease payments "account 4,800,000 soums

(4,800,000 soums = 24,000,000 soums / 5 years);

- maturity of rent in accordance with the schedule (order) of rent (lease) paymentswhen the tenant arrives, the rent received is taken to cover (count) when visited:

debit 6390 "Other receipts" 250 000 sum; loan 4810 "Financial lease payments

- *current part "account 220,000 soums;*

loan 4830 "Interest received" account 30,000 soums;

- money from the lessee for the reporting month under the financial lease agreement When the rest of the funds arrive: *debit 5110 "Account" 190,000 soums; loan 4810 "Financial lease payments*

- *current part "account 180,000 soums;*

loan 4830 "Interest received" account 10,000 soums.

Financial lease agreement by the lessor (lessor) receipt of the object of financial lease upon termination to the financial lease agreement the amount of debt (receivables) at the date of termination of the relevant financial lease is carried out on.

Tenant due to the expiration of a financial lease the return of the object of financial lease by is reflected in the accounting records

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We will consider the order of delivery in the following example. The landlord is a few years old previously under a financial lease agreement worth 24,000,000 soums and the lease expired during the current reporting period. When the bench is returned uncovered value of 10,000,000 soums, made by the lessee recognized to cover the cost of upgrading the machine.

The amount is 5,000,000 soums. Costs associated with returning the machine which are: accounted for as part of inventory and farm equipment items 200,000 soums, specified by the transport department of the organization transport services 250,000 soums, wages for workers 80,000 soums and the amount of social tax in the amount of 12% from the workers' salary fund is 9,600 soums.

By the lessee upon expiration of the financial lease agreement the return of the machine is reflected in the lessor's accounting as follows is given:

- uncovered cost of the equipment in accordance with the financial lease agreement sum:

debit 0820 "Purchase of fixed assets" account 10,000,000 soums; loan 4810 "Financial lease payments

- *current part "account 10,000,000 soums;*
- modernization of equipment performed by the lesseeRecognized amount to cover expenses:

debit 0820 "Purchase of fixed assets" account 5,000,000 soums;

loan 6990 "Other liabilities" account 5,000,000 soums; - Costs associated with the return of the machine:

debit 9430 "Other operating expenses" account 539,600 soums; credit 1080 "Inventory and household equipment" account 200,000 soums; credit 2310 "Auxiliary production" account 250,000 soums; credit 6710 "Salary Officer

"Settlements with" account 80,000 soums;

credit 6520 «To target state funds payments "account 9,600 soums;

- on the improvement of the equipment carried out by the lesseewhen transferring funds to cover expenses: *debit 6990 "Other liabilities" account 5 000 000 soums; credit 5110 "Account" 5 000 000 soums;*

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- the value of the equipment provided as an object of financial lease, excluding the balance sheet write-off:

off-balance sheet account 010 "Fixed assets provided under a finance lease agreement" 24 000 000 soums.

By the lessee before the expiration of the financial lease agreement the order in which the return of the object of financial lease is reflected in the accounting records we will consider in the following example. The company set up a bench a few years ago 40,000,000 soums under a financial lease agreement and one the lessee before the end of the lease period in the current reporting period for a number of reasons returned the bench. When the machine is returned, the uncovered value is 20,000,000 soums, the current part of which is 8,000,000 soums, the machine made by the tenant the amount recognized to cover the cost of improvement is 4,000,000 soums teng.

The financial lease arose as a result of the lease of the object from the remainder of the amount of deferred income or deferred expense let us consider two cases.

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Case 1

Delays arising as a result of financial leasing of the machine the amount of income is 1,000,000 soums, of which the current part is 200,000 soums.

Early return of the machine by the tenant is reflected in the lessor's accounting as follows:

- uncovered cost of the equipment in accordance with the financial lease agreement sum:

debit 0820 "Purchase of fixed assets" account 20,000,000 soums; loan 4810 «Financial lease

- *current part "account 8,000,000 soums;*

loan 0920 «Financial lease payments "account 12,000,000 soums;

- modernization of equipment performed by the lesseeRecognized amount to cover expenses:

debit 0820 "Purchase of fixed assets" account 4,000,000 soums; loan 6990 "Other liabilities" account 4,000,000 soums;

- as a result of the transfer of equipment under the financial lease agreement the remaining amounts of the deferred income received to the financial results transfer:

debit 6230 "Other overdue income" account 200,000 soums; debit 7230 "Other long-term delays income "account 800,000 soums;

loan 9390 "Other operating income" account 1,000,000 soums;

- modernization of equipment performed by the lesseewhen transferring funds to cover expenses: *debit 6990 "Other liabilities" account 4,000,000 soums; credit 5110 "Account" 4,000,000 soums;*

- the value of the equipment provided as an object of financial lease, excluding the balance sheet write-off: *off-balance sheet account 010 "Property, plant and equipment provided under a finance lease agreement" 40,000,000 soum*

Case 2

Delays arising as a result of financial leasing of the machine the amount of expenses is 900,000 soums, of which the current part is 300,000 soums.

Early return of the machine by the lessee to the lessor reflected in the accounting as follows:

- uncovered cost of the equipment in accordance with the financial lease agreement sum:

debit 0820 "Purchase of fixed assets" account 20,000,000 soums; loan 4810 «Financial lease

- *current part "account 8,000,000 soums;*

loan 0920 «Financial lease payments "account 12,000,000 soums;

- modernization of equipment performed by the lesseeRecognized amount to cover expenses:

debit 0820 "Purchase of fixed assets" account 4,000,000 soums; loan 6990 "Other liabilities" account 4,000,000 soums;

- as a result of the transfer of equipment under the financial lease agreement the remaining amounts of incoming overdue expenses to the financial results transfer:

debit 9430 "Other operating expenses" account 900,000 soums; credit 3290 "Other overdue expenses" account 300,000 soums; loan 0990 «Other long-term

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deferred expenses "account 600,000 soums; - modernization of equipment performed by the lessee when transferring funds to cover expenses: *debit 6990 "Other liabilities" account 4,000,000 soums; credit 5110 "Account" 4,000,000 soums;*

- the value of the equipment provided as an object of financial lease, excluding the balance sheet write-off:

off-balance sheet account 010 "Property, plant and equipment provided under a finance lease agreement" 40,000,000 soum

§ 3. Financial lease operations with the lessee account

The right to own and use the object of financial lease in a financial lease all risks associated with the transfer are transferred to the lessee (lessee). Bunda, leasing accidental loss or accidental loss of property leased under risk of breach, unless otherwise provided by the lease agreement passes to the lessee at the time of transfer of this property. Tenant (leasing) financial lease in the account of the recipient) as an asset and a liability the current value of the financial lease object at the beginning of the financial lease term or at the discounted value of the minimum rent (lease) payments, if it is low should be recognized.

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The discounted value of a minimum rent (lease) is a financial lease if the current value of the object is lower, then the financial lease is the lessee minimum lease as an asset and liability in the accounting account (leasing) should be recognized at the present value of the lease payments. The discounted value of a minimum rent (lease) is a financial lease if the current value of the object is higher, then the financial lease is the lessee financial as an asset and liability in the accounting account should be recognized at the current value of the leased asset.

The object of financial lease made by the lessee (lessee) suitable for purchase, delivery or use for the specified purpose the costs associated with making the financial lease object is added.

No. 21 on financial lease transactions in accordance with IFRS summarizing information in the lessee's accounting in the following accounts is done:

- **0112 «Property, plant and equipment received under a finance lease** Leasing under the financial lease agreement improvement of fixed assets, additional construction, additional equipment supply, reconstruction, modernization, technical re-equipment and capital costs associated with similar others are taken into account;

- **0212 «Property, plant and equipment received under a finance lease** Depreciation of landscaping ”is included in the fixed assets property, plant and equipment leased under a finance lease beautification, additional construction, provision of additional equipment, reconstruction, modernization, technical re-equipment and the like the amount of depreciation calculated on capital expenditures related to others accumulation is taken into account;

- **0299 «Property, plant and equipment received under a finance lease** Depreciation of fixed assets received under the financial lease agreement accumulation of the amount of depreciation calculated on the basis of;

- **0310 “Property, plant and equipment received under a finance lease**

The main account received under the financial lease agreement in the account "accountant" tools are taken into account;

- **0860 «Property, plant and equipment received under a finance lease** leased under a financial lease agreement improvement of fixed assets, additional construction, additional equipment supply, reconstruction, modernization, technical re-equipment and similarly related capital investments are taken into account;

- Financial lease on account 6950 "Long-term liabilities - current part"long before the lessor on fixed assets received under the contract current liabilities to be paid in the current reporting period **part is taken into account;**

- Financial lease agreement on account 7910 "Paid financial lease" long-term in front of the lessor on fixed assets received on liabilities are taken into account.

With the acquisition of financial lease facilities under a finance lease the order in which related transactions are reflected in the lessee's accounting records we will consider in the following example. Under the lessee’s financial lease agreement took the bench from the landlord. The cost of the machine is 14,000,000 soums.

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Financial a machine made by the lessee in accordance with the terms of the lease agreement delivery, installation and commissioning costs include:

auxiliary materials (cement, sand) 25,000 soums, transport department of the organization Transport services provided by 75,000 soums, wages to workers calculation of 50,000 soums and 12 percent from the workers' salary fund the amount of tax is 6,000 soums.

The financial lease is related to the delivery of the equipment under the lease transactions are reflected in the lessee's accounting as follows:

- the machine is recognized as an asset and a liability in accountingIncome by value:

debit 0820 "Purchase of fixed assets" account 14,000,000 soums;

loan 7910 "Paid financial lease" account 14 000 000 sum;

- the machine is in a condition suitable for its intended useCosts associated with bringing:

debit 0820 "Purchase of fixed assets" account 156,000 soums; credit 1050 "Building materials" account 25,000 soums; credit 2310 "Auxiliary production" account 75,000 soums; credit 6710 "Salary Officer Settlements with "account 50,000 soums;

credit 6520 "Payments to target state funds" account 6,000 soums; - commissioning of the machine at the initial cost (their transfer to fixed assets):

debit 0310 «Under the financial lease agreement received fixed assets "account 14 156 000 soums;

debit 0820 "Purchase of fixed assets" account 14 156 000 soums;

Financial lease A financial lease agreement for each reporting period object of financial lease related to the use of fixed assets received on depreciation allowance and maintaining them in working order (current, medium and capital repairs).

On fixed assets received under a finance lease depreciation calculation to the methods and procedures provided for in IFRS 5 is done accordingly. Methods of calculating depreciation of fixed assets, the order and the processes of recording in the accounts «Chapter 1. Basic tools account.

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The lessee (lessee) after the expiration of the financial lease agreement if he is not confident that he will acquire the right of ownership of the object of financial lease in which case it is due to the brevity of one of the following: financial lease during the term of the contract or the service life of the financial lease object can fully depreciate during.

The object of financial lease of the lessee (lessee) for a certain period Depreciation and financial expenses (on financial lease) interest) amount of rent (lease) payments to be paid during this period may not be equal to the sum.

Use of property, plant and equipment received under a finance lease the procedure for reflecting the related costs in the accounting is as follows Let's look at an example. A previous example of a bench taken by a tenant we will continue. The initial cost of the machine is 14,156,000 soums, financial the lease term is 5 years, the useful life is 6 years and the depreciation is in the straight-line method is The current maintenance of the machine is carried out and the costs associated with it consists of: fuel and lubricants 10,000 soums, spare parts 15,000 soums, the calculation of wages to workers 20,000 soums and the wages of workers The amount of social tax in the amount of 12% from the fund is 2,400 soums.

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In this example, the depreciation on the bench is in the straight-line method, financial based on the lease term, ie 5 years. Because the term of the financial lease is relative to the useful life of the machine shorter.

With the use of equipment acquired under a finance lease the related costs are reflected in the lessee's accounting as follows:

- monthly depreciation of the equipment received under the financial lease agreement when calculating:

debit 2010 "Main production" account 235 933 soums; loan 0299 «Received under a financial lease agreement depreciation of fixed assets "235,933 soums;

(2,831,200 soums = 14,156,000 soums / 5 years);

(235,933 soums = 2,831,200 soums / 12 months);

- Current repair of the equipment received under the financial lease agreement Expenses on:

debit 2010 "Main production" account 45,000 soums; credit 1030 "Fuel" account 10,000 rubles; credit 1040 "Spare parts" account 15,000 soums;

credit 6710 "Salary Officer Settlements with "account" 20,000 soums;

- Wages of workers engaged in the maintenance of the machineThe amount of social tax in the amount of 12 percent from the fund: *debit 9430 "Other operating expenses" account 2 400 sum; credit 6520 account "Payments to trust funds" 2,400 soums;*

Interest on a finance lease during the term of the finance lease be distributed over periods and liabilities not covered in each period payment of rent (lease) payments in order to set a constant interest rate on the balance should be reflected in the table (order).

Expenses on interest on financial lease at the time of receipt of the object of financial lease not reflected in the accounting records. In this case, the cost of financial lease interest, rent in the relevant reporting periods, regardless of the time of payment and receipt (leasing) is calculated in accordance with the payment schedule.

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Calculation of interest on financial lease and rent (lease) payments accounting for transactions related to the payment of the lessor (lease) we will consider the order of reflection in the account in the following example. By the tenant we continue the previous example on the obtained bench. Rental payments in equal shares per month. It is stipulated in the financial lease agreement the interest rate is 15 percent per annum. Payment under a finance lease to the lessor for unpaid rent (lease) payments monthly rent (lease) in accordance with the schedule of rent (lease) payments.

The payment is made in the amount of 40 percent and the final calculation of the current month It will be done on the 30th.

Calculation of interest on financial lease and lease to the lessor operations on payment of fees in the account of the lessee is displayed as follows:

- maturity of rent in accordance with the schedule (order) of rent (lease) paymentsIn case of non-payment of rent (lease) payments to the lessor:

debit 4330 "Other issued bills" account 163 333 soums; credit 5110 "Account" 163 333 soums;

(408,333 soums = 233,333 soums + 175,000 soums);

(163,333 soums = 408,333 soums x 40/100);

- on financial lease in accordance with the schedule (order) of rent (lease) payments when the current part of long-term liabilities is transferred:

debit account 7910 "Paid financial lease" 2,800,000 soums; loan 6950 "Long-term liabilities - current part" 2 800 000 soums;

(2,800,000 soums = 14,000,000 soums / 5 years); - Interest accrued on financial lease:

debit account 9610 "Expenses in the form of interest" 175,000 soums; loan 6920 "Accrued interest" account 175,000 soums; (2,100,000 soums = 14,000,000 soums x 15/100);

(175,000 soums = 2,100,000 soums / 12 months);

- maturity of rent in accordance with the schedule (order) of rent (lease) paymentsupon arrival, the landlord is required to reimburse (calculate) the pre-paid dues when visited:

debit 6920 "Accrued interest" account 70,000 soums; debit 6950 "Long-term liabilities - current part" 93 333 soums;

credit 4330 "Other issued bills" account 163 333 soums.

(70,000 soums = 175,000 soums x 40/100);

(93,333 soums = 233,333 soums x 40/100);

- maturity of rent in accordance with the schedule (order) of rent (lease) paymentsupon payment of the current part of the rent (lease) to the lessor when the final calculation is made:

debit 6920 "Accrued interest" account 105,000 soums; debit 6950 "Long-term liabilities - current part" 140,000 soums;

credit 5110 "Account" 245,000 soums;

(105,000 soums = 175,000 soums - 70,000 soums);

(140,000 soums = 233,333 soums - 93,333 soums); (245,000 soums = 105,000 soums + 140,000 soums).

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In accordance with the Law of the Republic of Uzbekistan "On Lease", if unless the contract provides otherwise, the lessee is independent changes in the structure of leased property that increase their value introduction, reconstruction, expansion, technical re-equipment has the right to exercise.

Improving the financial lease of the lessee (lessee) (improvement, additional construction, provision of additional equipment, reconstruction, modernization, technical re-equipment and the like other) capital investments, the cost of which increases the value of the object of financial lease is displayed as.

No. 21 is a principal received under a finance lease in accordance with IFRS Expenditures on completed capital goods 0860 «Financial capital investments in fixed assets received under the lease agreement from the loan 0112 «Fixed assets received under the financial lease agreement improvement ”will be debited to the account. Done the amount of expenses incurred by the lessee in a separate inventory item The card opens.

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Unless otherwise provided by the financial lease agreement, the lessee is entitled to receive the value of the property in an inseparable manner.

A financial lease object, with the permission of the lessor (lessor) or after the expiration of the contract, if improved when the contract is terminated, the lessee (lessee) pursues the same goal has the right to demand reimbursement of all expenses incurred, if any unless otherwise provided in the financial lease agreement.

Financial lease performed without the consent of the lessor funds (investments) spent on the improvement of the facility and their financial lease financial lease if it is not possible to allocate without damaging the object when the contract expires or the contract is terminated passes to the lessor free of charge, if in the financial lease agreement unless otherwise specified. However, if you rent them financially and if it can be rented without damaging the object In such cases, if the lessor does not agree to pay their value the lessee (lessee) may separate them.

Improving property, plant and equipment received under a finance lease (improvement, additional construction, equipping with additional equipment, reconstruction, modernization, technical re-equipment and others) the amount of

expenses received under the financial lease agreement accounting as capital investments that increase the value of instruments we will consider the order of reflection in the account in the following example. By the tenant we continue the previous example on the obtained bench. The bench is 2,000,000 soums were modernized. Workshop modernization Expenses related to: spare parts 1,950,000 soums, the calculation of wages to workers is 20,000 soums and 12 percent from the workers' salary fund The amount of social tax is 2,400 soums, and other expenses are 30,000 soums. 4 years before the term of the financial lease and under the financial lease agreement Depreciation of fixed assets obtained is calculated in a straight-line manner. Modernization of the equipment received under the financial lease agreement The related transactions are reflected in the lessee's accounting as follows is given:

- when modernizing the machine:

debit 0860 "Principal received under a finance lease capital investments in funds "account 2,000,000 soums; credit 1040 "Spare parts" account 1,950,000 soums; credit 1090 "Other materials" account 30,000 soums; credit 6710 "Salary Officer Settlements with "account" 20,000 soums;

- from the salary fund of workers engaged in the modernization of the machineSocial tax amount of 12%:

debit 9430 "Other operating expenses" account 2 400 sum; credit 6520 account "Payments to trust funds" 2,400 soums;

- Fixed assets of capital investment in equipment modernizationWhen transferred to:

debit 0112 "Principal received under a finance lease "Improvement of means" account 2,000,000 soums; loan 0860 «Principal received under a finance lease Capital investments in funds "account 2,000,000 soums;

- Modernization of the equipment received under the financial lease agreement When calculating depreciation on:

debit 2010 "Main production" account 41 667 soums; loan 0212 "Principal received under a finance lease depreciation of funds for the improvement of funds

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"account 41 667 soums; (500,000 soums = 2,000,000 soums / 4 years); (41,667 soums = 500,000 soums / 12 months).

Revaluation of a finance lease is the responsibility of the lessee done like other private basic tools. Rebuild basic tools conduct an assessment and reflect its results in the accounting records order «Chapter 1. Fixed Assets Account ".

Fixed assets and finance received under a finance lease redevelopment of fixed assets received under the lease agreement The assessment is reflected in the accounting records as follows:

- fixed assets and finance received under a finance lease estimates of improvement of fixed assets received under the lease agreement amount of growth:

debit 0310 "Property, plant and equipment received under a finance lease" accounts - objects of fixed assets received under a financial lease agreement the amount of increase in the initial (recovery) value; debit 0112 "Property, plant and equipment received under a finance lease "Improvement" account - the main received under the financial lease agreement increase in the initial (restoration) value of the means of landscaping summation; loan 0299 «Property, plant and equipment received under a finance lease Depreciation "account - fixed assets received under a financial lease agreement to the amount of accumulated depreciation; loan 0212 «Property, plant and equipment received under a finance lease Depreciation of landscaping "account - under a financial lease agreement the cumulative depreciation cost of the improvement of the received fixed assets the amount of growth; loan 8510 "Adjustments for revaluation of long-term assets" account - fixed assets received under a financial lease agreement and improvement of fixed assets received under a financial lease agreement increase in initial (restoration) value and accumulated depreciation the amount of the difference between the amounts of price increase; - fixed assets and finance received under a finance lease estimates of improvement of fixed assets received under the lease agreement amount of decrease:

debit 0299 "Property, plant and equipment received under a finance lease Depreciation "account - fixed assets received under a financial lease agreement to the amount of accumulated depreciation; debit 0212 "Property, plant and equipment

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received under a finance lease Depreciation of landscaping "account - under a financial lease agreement the cumulative depreciation cost of the improvement of the received fixed assets the amount of the decrease; debit 8510 "Adjustments for revaluation of long-term assets" account - under a financial lease as a result of a previous revaluation on the received fixed assets and financial lease agreement to the amount of increase in the cost of improvement of fixed assets received or a decrease in previous prices of the sum of the previous price increases of these facilities to the amount within the part exceeding the amount; debit 9430 "Other operating expenses" account - financial lease agreement fixed assets and financial lease agreement decrease in the cost of improvement of fixed assets received on the increase in the value of the sum as a result of the earlier revaluation of these objects to the amount exceeding the amount or increase in previous prices of these objects to the amount exceeding the sum of the previous estimates of the amount of the decrease (i.e. this 8510 «Long-term assets from the amount of the balance recorded in the account "adjustments for revaluation" to the increased part); loan 0310 "Property, plant and equipment received under a finance lease" accounts - objects of fixed assets received under a financial lease agreement to the amount of decrease in the initial (recovery) value;

loan 0112 "Property, plant and equipment received under a finance lease "Improvement" account - the main received under the financial lease agreement decrease in the initial (restoration) value of the means of landscaping sum

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Property, plant and equipment acquired under a finance lease redevelopment of fixed assets received under the lease agreement the procedure for reflecting the valuation in the accounting account is considered in the following example we go out Let's continue the previous example and get a financial lease by the tenant consider a revaluation of the bench made at the beginning of the third year.

Previous revaluation with a 5 percent increase in the value of the financial lease object carried out. The following information is in the accounting records as of January 1 there is:

1. **The initial cost of the machine is 14,857,500 soums;**(14,857,500 soums = 14,150,000 soums x 1.05).

2. The amount of accumulated depreciation on the machine is January 1 of the third year 5,943,000 soums to the state;

(5,943,000 soums = 2,971,500 soums + 2,971,500 soums); here:

- Accumulated depreciation for the first year 2 830 000 soums;

(2,830,000 soums = 14,150,000 soums / 5 years);

- cumulative depreciation for the first year, taking into account the revaluation 2,971,500 soums;

(2,971,500 soums = 2,830,000 soums x 1.05);

- accumulated depreciation for the second year 2 974 125 soums;(2,971,500 soums = 14,857,500 soums / 5 years).

3. Results of the revaluation of the machine (balance) in the amount of 566,000 soums;

(566,000 soums = 707,500 soums - 141,500 soums); (707,500 soums = 14,857,500 soums - 14,150,000 soums); (141,500 soums = 2,971,500 soums - 2,830,000 soums).

4. Modernization of the equipment received under the financial lease agreement The initial cost of the project is 2,000,000 soums.

Three based on the results of the revaluation (increase or decrease in price) consider the case.

Case 1

Under a financial lease agreement at the beginning of the third year of the financial lease the bench received and the bench received under the financial lease agreement revaluation (improvement) with a coefficient of 1.10 was carried out.

Equipment and financial lease received under a finance lease improvement (modernization) of the equipment received under the contract The revaluation (price increase) is reflected in the lessee's accounting as follows is given:

debit 0310 «Under the financial lease agreement received fixed assets "account 1 485 750 soums;

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debit account 0112 "Improvement of fixed assets received under a financial lease agreement" 200,000 soums;

loan 0299 «Received under a financial lease agreement depreciation of fixed assets »594 300 soums;

credit 0212 "Depreciation of fixed assets received under the financial lease agreement" account 50,000 soums; credit 8510 Account "Adjustments for revaluation of long-term assets" 1 091 400 soums;

(1,485,750 soums = 14,857,500 x 10/100);

(200,000 soums = 2,000,000 x 10/100);

(594,300 soums = 5,943,000 x 10/100);

(50,000 soums = 500,000 x 10/100);

(1,091,400 soums = 1,485,750 soums + 200,000 soums - 594,300 soums - 50,000 sum).

In this case, after re-evaluation of the machine and improvement of the equipment received under the financial lease agreement **(modernization) results of revaluation (balance) amount 1 657 400 soums** (566,000 soums + 1,091,400 soums).

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Case 2

Under a financial lease agreement at the beginning of the third year of the financial lease the bench received and the bench received under the financial lease agreement revaluation of improvement (modernization) with a coefficient of 0.97 was carried out.

Equipment and financial lease received under a finance lease improvement (modernization) of the equipment received under the contract the revaluation (decrease in price) is reflected in the lessee's accounting as follows is given:

debit 0299 "Received under a finance lease depreciation of fixed assets »178 290 soums;

debit 0212 "Principal received under a finance lease depreciation of funds "account 15,000 soums; debit account 8510 "Adjustments for revaluation of long-term assets" 312 435 soums;

loan 0310 «Under the financial lease agreement received fixed assets "account 445 725 soums;

loan 0112 «Received under a financial lease agreement Fixed assets improvement "account 60,000 soums;

(178,290(15,000 soums = 500,000 x 3/100); soums = 5,943,000 x 3/100);

(- 312 435 soums = 178 290 soums + 15 000 soums - 445 725 soums - 60 000 soums); (445,725 soums = 14,857,500 x 3/100); (60,000 soums = 2,000,000 x 3/100).

In this case, after re-evaluation of the machine and improvement of the equipment received under the financial lease agreement **(modernization) results of revaluation (balance) amount 253 565 soums** (566,000 soums - 312,435 soums).

Case 3

Under a financial lease agreement at the beginning of the third year of the financial lease the bench received and the bench received under the financial lease agreement revaluation of landscaping (modernization) with a coefficient of 0.92 was carried out.

Equipment and financial lease received under a finance lease improvement (modernization) of the equipment received under the contract The revaluation (decrease in price) is reflected in the lessee's accounting as follows is given:

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debit 0299 "Received under a finance lease depreciation of fixed assets »475 440 soums;

debit 0212 "Depreciation of fixed assets received under the financial lease agreement" account 40,000 soums; credit 8510 account "Adjustments for revaluation of long-term assets" 566,000 soums;

debit 9430 "Other operating expenses" account 267 160 soums; loan 0310 «Under the financial lease agreement received fixed assets "account 1 189 650 soums;

loan 0112 "Principal received under a finance lease

"Improvement of means" account 160,000 soums;

(475,440 soums = 5,943,000 x 8/100);

(40,000 soums = 500,000 x 8/100);

(-833 160 soums = 475 440 soums + 40 000 soums - 1 188 600 soums - 160 000 sum);

(-267 160 soums = 566 000 soums - 833 160 soums); (1,188,600 soums = 14,857,500 x 8/100); (160,000 soums = 2,000,000 x 8/100).

In this case, as a result of revaluation (decrease in price) of the machine and improvement of the equipment received under the financial lease agreement (modernization) results in a decrease in the price (residual) sum of the previous re The results of the assessment (balance) amounted to more than 267,160 soums and recognized as current expenses 9430 "Other operating expenses" reflected in the account.

Under a financial lease agreement fixed assets received after the expiration of the financial lease or the lessee all of the purchase price agreed in the contract paid to the lessee (lessee) before its expiration the right of ownership of the leased object to the lessee (leasing) to the recipient) and it is accounted for as the property of the lessee in the accounting records is obtained.

Tenant of property, plant and equipment received under a finance lease Accounting for the transfer of ownership (lessee) we will consider the procedure in the following example. We continue the previous example and assume The third year of the financial lease by the tenant will take place on January 5 pays the purchase price. As of January 5 of the third year of the financial lease The accounting information contains the following information: **1. The starting price of the machine is 16 343 250 soums** (14,857,500 soums + 1,485,750 soums).

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2. **The accumulated depreciation on the machine is 6,537,300 soums**(5,943,000 soums + 594,300 soums).

3. Modernization of the equipment received under the financial lease agreement The starting cost is 2,200,000 soums (2,000,000 soums + 200,000 soums).

and its accumulated depreciation amount to 550,000 soums (500,000 soums + 50,000 soums) teng.

4. The outstanding balance of the principal debt under the finance lease the amount is as follows: 2,800,000 soums - the current part, 5,600,000 soums - long-term part to the lessee's ownership of the equipment received under the finance lease its transition is reflected in its accounting as follows:

- Improvement of equipment received under the financial lease agreement under the financial lease agreement, including the value of (modernization) transfer of

the received equipment to own fixed assets: *debit 0130 "Machinery and equipment" account 18 543 250 soums; loan 0310 «Under the financial lease agreement received fixed assets "account 16 343 250 soums;*

credit 0112 "Improvement of fixed assets received under a financial lease agreement" account 2,200,000 soums;

- Equipment and financial lease received under a finance lease improvement (modernization) of the equipment received under the contract depreciation accumulated on them when transferred to their fixed assets Transfer of amounts:

debit 0299 "Received under a finance lease depreciation of fixed assets »6 537 300 soums;

debit 0212 "Principal received under a finance lease depreciation of facilities "account 550,000 soums; credit 0230 "Machinery and equipment obsolescence »account 7 087 300 sum;

- outstanding balance of the principal debt under the financial lease agreement when the amount is paid:

debit 6950 "Long-term liabilities - current part" 2 800 000 soums;

debit account 7910 "Paid financial lease" 5,600,000 soums; credit 5110 "Account" account 8 400 000 sum.

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Upon termination of the financial lease agreement by the lessee (lessee) write-off in connection with the return of the object of financial lease, financial lease on the date of termination of the financial lease in accordance with the lease agreement is made on the sum of the uncovered value of the object.

Financial result (profit or loss) from the departure of the object of financial lease rent (lease) payments with the residual (balance) value of the object of financial lease financial lease as the difference between the remaining debt on the schedule (order) taking into account the amount of costs associated with the departure of the object case.

The financial result (profit or loss) from the disposal of a financial lease object damage) is the object of the financial lease in the previous revaluations the residual sum of the value increased, i.e., the value in the previous estimates from the sum of the

decrease in the value of the increase in the previous estimates the increased portion is included in the revenue generated from the disposal of the financial lease asset is added and at the same time 8510 «Revaluation of long-term assets Adjustments to the account ”will reduce the reserve capital on the account. **Lease of fixed assets received under a finance lease (leasing) the procedure for reflecting the return to the lessor in the accounting records** we will consider in the following example. Continue the terms of the previous examples and Assume that on January 8, the third year of the financial lease, the lessee leases the machine returned to the giver. As of January 8, the third year of the financial lease The accounting information contains the following information: **1. The starting price of the machine is 16 343 250 soums** (14,857,500 soums + 1,485,750 soums).

2. **The accumulated depreciation on the machine is 6,537,300 soums**(5,943,000 soums + 594,300 soums).

3. Modernization of the equipment received under the financial lease agreement The starting cost is 2,200,000 soums (2,000,000 soums + 200,000 soums). and its accumulated depreciation amount to 550,000 soums (500,000 soums + 50,000 soums) teng.

4. The outstanding balance of the principal debt under the finance lease

The amount is as follows: 2,800,000 soums - the current part, 5,600,000 soums - long-term part

5. Revaluation of equipment received under a finance lease results (balance) amount 1 457 450 soums ((707 500 soums + 1 485 750 soums) (141,500 soums + 594,300 soums)).

6. Grinding machine obtained under a finance lease the sum of the results of the revaluation (residual) of landscaping (modernization) 150,000 soums (200,000 soums - 50,000 soums). Obtained by the lessor under a finance lease the cost of landscaping (modernization) of the machine is 2,000,000 soums reimbursed and reimbursement costs in accordance with the financial lease agreement done by the tenant. The cost of return to the organization transport services provided by the

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transport department cost 70,000 soums. Equipment received under a financial lease agreement to the lessor The return is reflected in the lessee's accounting as follows:

- Equipment and financial lease received under a finance lease improvement (modernization) of the equipment received under the contract to the initial (reset) value:

debit 9210 «Out of fixed assets departure »account 18 543 250 soums;

loan 0310 «Under the financial lease agreement received fixed assets "account 16 343 250 soums;

credit 0112 "Improvement of fixed assets received under a financial lease agreement" account 2,200,000 soums;

- Equipment and financial lease received under a finance lease improvement (modernization) of the equipment received under the contract to the sum of accumulated depreciation:

debit 0299 "Received under a finance lease depreciation of fixed assets »6 537 300 soums;

debit 0212 "Depreciation of fixed assets received under the financial lease agreement" account 550,000 soums;

credit 9210 "Fixed assets outflow" account 7 087 300 soums;

- Improvement of equipment received under the financial lease agreement (modernization) cost covered by the lessor sum:

debit 4890 "Other receivables" account 2,000,000 soums; loan 9210 "Fixed assets outflow" account 2,000,000 soums;

- on return of the equipment received under the financial lease agreement the amount of expenses:

debit account 9210 "Outflow of fixed assets" account 70,000 soums; credit 2310 "Auxiliary production" account 70 000 sum;

- Equipment and financial lease received under a finance lease improvement (modernization) of the equipment received under the contract The sum of the results of the revaluation (balance):

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debit account 8510 "Adjustments for revaluation of long-term assets" 1 607 450 soums;

credit 9210 "Fixed assets outflow" account 1 607 450 soums;

(1,607,450 soums = 1,457,450 soums + 150,000 soums);

- outstanding balance of the principal debt in accordance with the schedule of rent (lease) payments sum:

debit 6950 "Long-term liabilities - current part" 2 800 000 soums;

debit account 7910 "Paid financial lease" 5,600,000 soums; credit 9210 «Out of fixed assets departure "account 8,400,000 soums;

- as a result of the return of the equipment received under the financial lease agreement The amount of profit received:

debit 9210 «Out of fixed assets account "481,500 soums;

credit 9310 «Out of fixed assets Profit from departure "account 481,500 soums;

- Improvement of equipment received under the financial lease agreement (modernization) money from the lessor to keep costs on Receipt of funds:

debit 5110 "Account" account 2 000 000 soums; loan 4890 "Other receivables" account 2,000,000 soums.

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Parts and accessories used in the modernization of a machine the materials cannot be separated from it without damaging the machine and the lessor improvement of the equipment received under the financial lease agreement by (upgrade) if the value is not covered in addition to the above The following entries are made in the lessee's accounting account:

- as a result of the return of the equipment received under the financial lease agreement the amount of damage:

debit account 9430 "Other operating expenses" 1,518,500 soums;

credit 9210 Account "Outflow of fixed assets" 1,518,500 soums.

§ 4. Operating lease transactions account

In an operating lease, all the risks associated with owning the leased asset does not pass to the lessee and therefore the lease received under the operating lease agreement facilities must be taken into account in the lessor's balance sheet. Operational lease object the lessor is included in the fixed assets. Basic tools identification procedure «**Chapter 1. Fixed Assets Account** ".

Maintenance of the lessor's operational lease facilities in an operating lease related expenses (depreciation, insurance, capital and current repairs, taxes and other costs associated with operating leases) expenses are recognized as current expenses for the period in which they arise.

Calculated on an operating lease and receivable by the lessor rental income is recognized as income in the period in which it is calculated.

In an operating lease, all the risks associated with owning the leased asset does not pass to the lessee and therefore the lease received under the operating lease agreement objects should not be taken into account in the lessee's balance sheet.

Rental payments calculated and paid by the lessee in the operating lease, production of products (works, services) depending on the purpose of their use cost and (or) period costs (selling expenses, administrative expenses, etc.) operating expenses).

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In an operating lease, the lease object is the lease term, or from the end, if all of the purchase price stipulated in the contract is the lessee may be provided for transfer to the lessee's property when paid for by.

If the contract does not provide for the purchase of the leased object, it is may be established by additional agreement of the parties, in which case from the object of lease prepayments for use should be included in the purchase price have the right to agree on.

The contract provides for the expiration of the lease or until its expiration with the full purchase price incurred by the lessee and the leased asset when the right of ownership passes to him, it is in the accounting account as the property of the lessee must be taken into account.

Improvement of the lessee's operational lease object (improvement, addition construction, installation of additional equipment, reconstruction, modernization, technical re-equipment and other) costs the cost of the object of operational lease the multiplier is reflected as capital inflows.

An operational lease facility has been improved with the landlord’s permission or after the expiration of the operating lease when the operative lease was terminated, the lessee spent for that purpose has the right to claim reimbursement of all expenses, if operative lease unless otherwise provided in the contract.

An object of operational lease made without the consent of the lessor costs of improvement (investments) and their damage to the object of operational lease If it is not possible to allocate without delivery, the operative lease agreement is valid when the term expires or the contract is terminated, they are transferred to the lessor free of charge, unless otherwise provided in the operating lease agreement if. However, if you separate them without damaging the object of operative lease and if the lessor agrees to reimburse their value otherwise, in such cases, the tenant may separate them.

Information on operating leases in accordance with IFRS 21 generalization is made in the following accounts:

- by the lessee on the account 3110 "Prepaid operating rent"operating lease paid during the reporting period but relating to the next reporting period fee will be taken into account. Analytical account on this account for each operational lease kept separately under the contract;
- Main activity on the account 4820 "Operating lease payments"in lessor enterprises that are not considered to be property leases rent payments from the lessee for operating leases are taken into account. This The analytical account on the account is separate for each operational lease agreement referred to;
- Operational lease of the lessee on the account 6910 "Paid operating lease"the obligation to the lessor is taken into account. This account the analytical account is maintained separately for each operational lease agreement;

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- The main activity in the account 9350 "Operating rental income" is propertyoperating leases at lessor leases that are not considered leases accrued income on property, plant and equipment provided under the contract taken into account;
- Tenant on the account 001 "Operating leased fixed assets" fixed assets received by the enterprise under an operating lease at the price specified in the contract. Off-balance sheet the analytical account on the landlords and the main of each lease vehicles (lessor's inventory numbers).

No. 21 is a principal received under an operating lease in accordance with IFRS Expenditures on capital goods completed 0890 «Other 9220 "Outflow of other assets" from the credit of the account "capital inflows" will be debited in connection with the debit of the account. A landlord If the costs are reimbursed by, then the costs out of 9220 «Other assets with the debit of the account 4890 "Other receivables" will be deducted when linked. Costs by a landlord if not reimbursed, then the expense account 9220 "Outflow of other assets" credit 9430 "Other operating expenses" account debit case is written off.

The lessor and the lessee of operations related to the operating lease the order of reflection in the accounting account is considered in the following example. Ijaraga to the lessee under an operational lease agreement for a special vehicle gave. The starting price of the special vehicle is 55,000,000 soums, which is useful.

The service life is 10 years and the depreciation is calculated in a straight line method. Operative rent according to the contract, the rent is 1,000,000 soums per month by the lessor amount is set. The cost of a special vehicle in the contract 55,000,000 soums. The first of the lease under an operating lease at the beginning of the month by the lessee in the amount of 40 percent of the amount of monthly rent prepayment is made. By the lessee during the operational lease to carry out modernization of a special vehicle for 7,000,000 soums increased Costs associated with custom vehicle modernization consists of: spare parts 6,650,000 soums, auxiliary materials 150,000 soums soums, calculation of wages to workers 200,000 soums and from the workers' salary fund the amount of social tax at the rate of 12% is 24,000

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soums. 5 000 000 soums of the sum of expenses related to modernizationSpecial vehicle covered by the provider.

Operator's operations related to operating leases The account is reflected as follows:

- a special vehicle provided under an operating lease agreementobsolescence:

debit 9430 "Other operating expenses" account 458 334 soums; credit 0260 "Depreciation of vehicles" account 458 334 soums; (458,334 soums = 55,000,000 soums / 10 years / 12 months);

- Lease in arrears in accordance with the operative lease agreement in case of receipt of payments: *debit 5110 "Account" 400 000 soums; credit 6390 "Other received paintings" account 400,000 soums;*

- operative leasing of property as the main activity of the lessorthe lease for the current period in accordance with the operating lease agreement When calculating fees:.

debit 4010 "From customers and customers accounts receivable "account 1,000,000 soums;

credit 9030 «Works and services income from rendering "account 1,000,000 soums;

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- operative leasing of property as the main activity of the lessorupon maturity of the lease in accordance with the operative lease agreement, when the paintings received before the lessee are taken for coating (calculation):

debit 6390 "Other received paintings" account 400,000 soums; credit 4010 «From customers and customers accounts receivable "account 400,000 soums;

- operative leasing of property as the main activity of the lessorwhen the term of payment in accordance with the operative lease agreement Receipt of the remaining amount of rent: *debit 5110 "Account" 600,000 soums; credit 4010 «From customers and customers Accounts receivable "account 600,000 soums;*

- operative leasing of property as the main activity of the lessorexcept for the current period in accordance with the operating lease agreement When calculating rent:

debit 4820 «Receivable on operational lease payments ”account 1,000,000 soums;

loan 9350 "Operating lease income" account 1,000,000 soums;

- operative leasing of property as the main activity of the lessorwhen the term of payment in accordance with the operative lease agreement, except for when the paintings received before the lessee are taken for coating (calculation):

debit 6390 "Other received paintings" account 400,000 soums; loan 4820 «Operating lease payments ”account 400,000 soums;

- operative leasing of property as the main activity of the lessor when the term of payment in accordance with the operative lease agreement arrives Receipt of the remaining amount of rent:

debit 5110 "Account" 600,000 soums; loan 4820 «Operating lease payments ”account 600,000 soums;

- a special vehicle made by the lessee recognition for reimbursement of modernization costs: *debit 0160 "Vehicles" account 5,000,000 soums; loan 6990 "Other liabilities" account 5,000,000 soums;*

- a special vehicle made by the lesseecash to cover modernization costs when transferred:

debit 6990 "Other liabilities" account 5 000 000 soums; credit 5110 "Account" 5 000 000 soums.

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Operations related to operating leases in the first month of operating leases and increased modernization of the operational lease, which took place at the beginning of the second month considering the procedure for reflecting the work on the lessee's accounting we go out operations related to operating leases are in the lessee’s accounting records is displayed as follows:

- Acquisition of a special vehicle under an operational lease agreement:

off-balance sheet 001 «Under the operative lease agreement received fixed assets ”account 55,000,000 soums;

- Lease in arrears in accordance with the operative lease agreementWhen the landlord is paid in installments: *debit 4330 "Other issued bills" account 400,000 soums; credit 5110 "Account" 400 000 soums;* - When calculating rent payments:

debit 2010 "Main production" account 1,000,000 soums; loan 6910 "Payable operating lease" account 1,000,000 soums;

- Lease when maturity of the lease in accordance with the operative lease agreementwhen reimbursing (calculating) the bills previously paid to the employer:

debit account 6910 "Paid operative rent" 400 000 soums; loan 4330 "Other issued bills" account 400,000 soums;

- Lease at maturity in accordance with the operative lease agreement when the rest of the rent is paid to the landlord: *debit account 6910 "Paid operative rent" 600,000 soums; credit 5110 "Account" 600,000 soums;*

- a special vehicle received under an operational lease agreementWhen upgrading:

debit 0890 "Other capital investments" account 7,000,000 soums; credit 1040 "Spare parts" account 6,650,000 soums; credit 1090 "Other materials" account 150,000 soums; credit 6710 "Salary Officer Settlements with "account" 200,000 soums; - a special vehicle received under an operational lease agreement in the amount of 12 percent of the salary fund of workers engaged in modernization social tax amount:

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debit 9430 "Other operating expenses" account 24,000 soums; credit 6520 «To target state funds payments "account 24,000 soums;

- a special vehicle received under an operational lease agreementreturn on capital investment (modernization costs) write-off:

debit 9220 "Out of the main means departure "account 7,000,000 soums;

debit 0890 "Other capital investments" account 7,000,000 soums;

- a special vehicle received under an operational lease agreementlessor of the cost of capital investment in modernization to the amount covered by:

debit 4890 "Other receivables" account 7,000,000 soums; credit 9220 "Fixed assets outflow" account 7,000,000 soums;

- a special vehicle received under an operational lease agreementlease to cover the cost of capital investment in modernization Upon receipt of funds from the employer:

debit 5110 "Account" 7,000,000 soums;

loan 4890 "Other receivables" account 7,000,000 soums;

- a special vehicle received under an operational lease agreementrepetition:

off-balance sheet 001 «Under the operative lease agreement fixed assets receive" account 55,000,000 soums.

§ 5. Transactions on sale of property on the condition of subsequent lease account

The landlord then leases the leased property from the prospective user in cases where the lessee and seller are the same person who purchased to lease to that person is allowed.

The agreement to sell the property on the terms of the next lease is to the same seller return of property after lease (may be financial lease or operating lease) involves selling it with. Rental and sale prices are common are interdependent because they agree on it as the only thing about them, and they are there is no need to provide the current value of the leased asset.

Selling the property to the lessor is the seller's accounting account is made in accordance with FSA No. 21.

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In this case, the fixed assets (if they were in use before the sale) sale to the lessor (lessor) at the expense of the seller in accordance with the "Regulations on the procedure for derecognition of fixed assets." is done.

The lease account is with the lessee and the lessor in the manner described above referred to.

The procedure for accounting for the sale of property with the next lease is as follows Let's look at an example. The management of the enterprise (tenant) to upgrade the machine decided and leased the property to a financial lease agreement agreed to take the machine with the lessor under a financial lease agreement.

Two cases depending on the type of activity of the seller of the object of financial lease consider.

Case 1

The tenant manufactures the bench. The organization lacks working capital and it is then refunded under a financial lease agreement with the lessor provided they agreed to sell the machine he had produced. Of the workshop cost is 20,000,000 soums. The value of the tenant and lessor bench They agreed on 25,000,000 soums. The lessee is the payer of value added tax is The amount of assessed value added tax is 3,750,000 soums reaches No sales costs were incurred.

Transactions for the sale of equipment to the lessor are the responsibility of the lessee reflected in the accounting as follows:

- for the amount of the sale price of the machine:

debit 4010 "From customers and customers

Accounts receivable "account 25,000,000 soums;

credit 9010 «From the sale of finished products income "account 25,000,000 soums; - to the amount of assessed value added tax:

debit 4010 "From customers and customers

Accounts receivable "account 3,750,000 soums;

credit 6410 «On payments to the budget debt (by type) »3 750 000 soums; - When the book value of the machine is written off: *debit 9110 "Sold finished products cost "account 20,000,000 soums;*

credit 2810 "Finished goods in stock" account 20,000,000 soums; - Closing the account of income from the sale of finished products:

debit 9010 «From the sale of finished products income "account 25,000,000 soums;

credit 9910 "Final financial result" account 25 000 000 soums; - Closing of the cost account of finished goods sold:

debit 9910 "Final financial result" account 20,000,000 soums; credit 9110 "Cost of finished goods sold" account 20,000,000 soums.

At the end of each reporting period, the account 9910 "Final financial result" debit and credit turnovers are collected and the end of the reporting period by calculating the total balance on this account, which represents the financial result is removed.

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In compiling the annual financial report for the reporting period, 9910 “Final financial result ”account 8710“ Retained earnings for the reporting period (uncovered damage) ”account.

In this case, the financial result is the profit from the sale of the machine 1,000,000 soums and it is reflected in the accounting record with the following entry is given:

debit 9910 "Final financial result" account 5,000,000 soums; credit 8710 “Retained earnings for the reporting period (uncovered damage) »account 5 000 000 soums.

The next account of the lease is the above lease account with the lessee and the lessor in the same order as the examples and cases considered in.

Case 2

The lessee is the manufacturer of the electric motor. Circulation in society There is a shortage of funds and then with the landlord in turn which was in use on a repayable basis under a finance lease selling the machine, as well as purchasing a new machine with the proceeds agreed on. The initial cost of the machine is 25,000,000 soums, the accumulated depreciation amount is 2,500,000 soums and the revaluation balance 250,000 soums. The lessee and lessor valued the machine at 22,000,000 soums. The lessee is the payer of value added tax is not considered. No sales costs were incurred.

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Transactions for the sale of equipment to the lessor are the responsibility of the lessee reflected in the accounting as follows:

- for the amount of the sale price of the machine:

debit 4010 “From customers and customers

Accounts receivable ”account 24,000,000 soums;

credit 9220 "Fixed assets outflow" account 24,000,000 soums; - When the initial cost of the machine is deducted:

debit 9210 Account "Depreciation of fixed assets" 25 000 000 soums; credit 0130 "Machinery and equipment" account 25,000,000 soums; - when the accumulated depreciation of the machine is written off:

debit 0230 «Machinery and equipment

Depreciation account 2,500,000 soums;

credit 9210 "Fixed assets outflow" account 2,500,000 soums; - the sum of the results of the revaluation of the machine (balance): *debit account 8510 "Adjustments for revaluation of long-term assets" 250,000 soums;*

credit 9210 "Fixed assets outflow" account 250,000 soums; - Profit from the sale of equipment: *debit account 9210 "Outflow of fixed assets" 1 850 000 soums; credit 9310 "Out of fixed assets Profit from departure "account 1,850,000 soums;* - Closing of the account of profit from disposal of fixed assets:

debit 9310 "Out of fixed assets

Profit from departure "account 1,850,000 soums;

credit 9910 "Final financial result" account 1,850,000 soums.

In this case, the financial result is the profit from the sale of the machine 1,850,000 soums and it is reflected in the accounting record with the following entry is given:

debit 9910 "Final financial result" account 1 850 000 soums; credit 8710 "Retained earnings for the reporting period (uncovered damage) »account 1 850 000 soums.

The next account of the lease is the above rent account in the lessee and the lessor in the same order as the examples and cases considered in.

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Chapter 3 Financial investment account

§ 1. Legal basis of financial investment accounting

Implemented in the Republic of Uzbekistan on the transition to market relations deepening and large-scale state property in the ongoing economic reform privatization process, joint stock companies, private enterprises, joint ventures based on the organization of enterprises and the like. These processes closely linked to the following infrastructures: commercial banks, investment and insurance funds, stock exchanges, finance - industry groups, leasing companies, consulting and audit firms, etc.

Stock exchanges in Uzbekistan for the development of capital markets the existence of which must be acknowledged separately. Securities market regulation based on the relevant regulatory framework.

In a market economy, enterprises use their own funds as much as possible they try to use it effectively, that is, to make more money. This one of the methods is to temporarily invest excess funds in the activities of other enterprises put and share in the proceeds from these funds as agreed to be This is called investment in practice.

In the context of economic liberalization, investment activity from each enterprise, requires active participation in investment processes. Businesses participation in investment processes by their other legal entities and individuals, in addition, it serves to strengthen ties with foreign companies.

In the right direction of the investment activity of enterprises, first of all, it is long-term significant attention should be paid to the investment account. Long term In disclosing the procedure for maintaining the investment account, in our opinion, At the expense of long-term investment facilities operating in the country if we pay attention to the methodology, it is expedient.

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First of all, about investment and long-term investments when we think about concepts.

Investment is derived from the Latin word ‘invest’, which means ‘to invest’ means. Its lexical in revealing the essence of the word investment more attention should be paid to the economic meaning than to the meaning.

The content of the concept of "investment" is the Republic of Uzbekistan The Law on Investment Activity stipulates that “economic and other activities tangible and intangible benefits and rights to their objects » described as a classification to explain the concept of investment more clearly it is expedient to cite. M.Mescon, M.Albert, F.Hedouri

According to him, investments are conditionally divided into three types:

- financial investments;
- material investments;

- intellectual investments[1]

According to them, the structure of financial investments is domestic and foreign currencies of countries, deposits in banks, certificates of deposit, shares, bonds, promissory notes and other securities and their equivalents riches.

The structure of material investments includes fixed assets, ie buildings, equipment.

buildings, communications and other types of production fondlaritsing asset and passive parts.

The amount of intellectual investment is very diverse, i.e. they are proprietary investments in the form of rights, investments in the form of mental labor and investments in the form of use of natural resources.

It is also said in the play, "Investment is at the disposal of every investor financial in order to obtain the primary economic benefit of their material and intellectual wealth it is said to spend on any investment object ".

Accounting for financial investments and information about them disclosure in financial statements on the structure of expenditures in the country Regulations, FSA No. 12 and FSA No. 8 with the following normative legal acts regulated.

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These regulations document financial investment accounting regulates the accounting methodology regardless of this or that type of activity. Financing of property in the normative legal acts listed above

investment structure inclusion criteria, timing of recognition, classification, balance sheet the order of valuation is determined. As well as financial investments re-evaluate the value, determine the financial consequences of their exit and review in detail the rules for disclosing information on them in the financial statements mentioned businesses are required to make financial investments in accordance with IFRS 12 and they include the following issues:

- depending on the categories of financial investments (short-term and long-term) classification;

[1] 1 M.Meskon, M.Albert, F.Xedouri. Basic management. M: Delo, 1998. -704 p. 245 st.

- Determining the value of financial investments and their presentation in the financial statements reflection;
- transfer of financial investments from one category to another; - a steady decline in the value of financial investments.

It should be noted that No. 12 is the scope of FSA does not apply to income resulting from:

- income from investments in the form of interest, royalties, dividendsbasics of recognition;
- income from financial lease agreements;
- investments in subsidiaries;
- investments in joint activities;
- goodwill, patents, trademarks and other intangible assetsassets.

Also received under financial lease agreements Procedure for recording income in accounting “Chapter 2. Rent operations account ”.

The subsidiary will receive from investments in economic societies earnings are discussed in detail in FSA No. 8.

In addition to the normative legal documents listed above, financia some issues of investment accounting in the republic other accounting and financial reporting regulations also regulated by legal documents.

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Accounting of financial investment transactions in practice The most common errors in the account are:

- Documents confirming the actual implementation of financial investments absence or non-compliance with the requirements set by them formalization;
- originals of documents or certified in accordance with applicable law lack of copies;
- the value of the securities at the time of purchase or write-offmiscalculation;
- the difference between the purchase and nominal value of the securitiesmisrepresentation;
- incorrect inventory of financial investments or not held at all;

- financial in connection with the write-off of financial investments incorrect calculation of results;
- Taxes on securities transactionsmiscalculation and untimely payment to the budget.

Financial investments - to earn income at the disposal of the enterprise (interest, royalties, in the form of dividends and rents) intended, invested capital increase in value or other benefit to the investing company assets used.

Between current assets and long-term assets in the financial statements short-term (current) financial investments of enterprises that show the difference as a working capital with a term of ownership of up to one year, long-term financial investments, the term of ownership is one year should be shown as long-term assets that increase.

Short-term (current) investments - the term of which does not exceed 12 months easy-to-sell investments.

Long-term investments - in addition to short-term (current) investments all investments.

Investment in real estate - the investor or production of another entity belonging to the group of investing entities to land plots or buildings not used during its activity investments.

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International Financial Reporting Standard (IFRS 25) “Investments the types of investments are as follows:- short-term investments;

- long-term investments;- investment real estate.

The elements that make up an investment portfolio are a variety of investments values. Each type of investment has its own characteristics in order to fully describe the investments, it is necessary to classify them:

- according to materiality: material, intangible;
- according to the return of directed investments: short-term, mediumlong-term and long-term;
- by risk level: high risk, medium risk and low risk:
- Depending on the amount of investment resources required: expensive, medium valueand cheap;

- according to the intended use: speculation and direct participation.

The classification discussed above is common to all types of investments is Therefore, the objectives of managing the investment portfolio of the enterprise are different may be different.

The composition of short-term investments varies in different countries of the world different types of securities are included. In International Accounting Standards they are not specialized, but easy to sell and in a period not exceeding one year concepts such as sales.

Unlike short-term investments, long-term investments in order to gain additional profit or influence the company placement of funds for a period of more than one year. Long term Investments include:

- investments in securities;
- Investments in non-current assets (hereinafter) used and out of circulation in order to increase its value for assets);
- Investments in subsidiaries;- Investments in special funds.

Accounting for financial investments by enterprises accordingly internal regulations necessary to organize and control their movement, guidelines, other organizational and distribution documents.

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With the above documents:

- acceptance, transfer and movement of financial investments primary documents, circulating accounts and

other forms of tables and the order of their registration (creation), as well document flow rules;

- purchase, storage and issuance of financial investments, as well as keep them accountable and report on them the list of responsible persons of the units authorized to increase;
- the order of control over the provision of storage, the correctness of the accountand the reliability of reports on their existence and movement can confirm others.

§ 2. Principles of formation of financial investments

Investment when enterprises carry out investment operations forms a portfolio. If we are talking about episodic productions, that is, the enterprise still an investment portfolio if the issuers buy one type of stock It is unreasonable to talk about. Securities and other investment facilities deposits are calculated in large sums, amounting to dozens of positions and can cover many business counterparties. In this case professional management of assets and resources involved in these assets the problem arises and it is possible to talk about the investment portfolio will be.

The structure of the investment portfolio is of particular interest to investors indicates that the risk level on the securities is consistent. This portfolio includes:

- view as a whole object of management;
- identification of issues facing the portfolio;
- develop and implement strategies and tactics to address these issuesallows you to increase.

The investment portfolio is based on the world experience of the stock market valuable belonging to the person acting as an integral object of management any set of papers is understood. This is in the formation of the portfolio and its composition is gradually changed by the structure of the concentration, and the manager - the manager forms a new investment quality with a risk / return ratio.

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In terms of portfolio theory, it consists of one type of securities as well as by substituting others for the same securities can change its structure. However, each stock is above separately can not achieve such a result.

The essence of the portfolio is the investment conditions in the securities portfolio unreachable and only in the case of separately acquired securities.

The characteristics of the investment are possible during the period of their combination is to improve by giving.

Thus, with certain characteristics in the process of portfolio formation a new investment quality is achieved. The stock portfolio is important is an instrument for investing in the least risky position the required stability of income is ensured.

Its range of investment portfolios compared to real investment projects positive features can be seen. These include its extremely high liquidity and light management is distinguished. In addition, the level of risk is extreme high, (this risk is not only for profit, but for all refers to the capital being invested), a very low rate of return, at times lack of opportunities to have a real impact on income when it comes (capital in addition to the possibility of reinvesting in other areas of the stock market) this low portfolio inflation protection, as well as a separate fund as noted its limited choice of assets shortcomings.

As mentioned above, for most non-institutional investors the formation of a portfolio of securities is only a matter of real investment in them in the absence of sufficiently effective projects or investments of the current period help to effectively implement real investment programs aimed at the environment is done. As for institutional investors, most of them formation of an efficient and balanced portfolio of securities for is an important task.

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Functions of the enterprise investment portfolio:

- stabilization of enterprise income.
- Ensuring geographical diversification. Stocks in most cases the enterprise will be connected with other regions as an object of investment allows for more efficient diversification of revenues;
- to help maintain liquidity, as securities are neededsold for the purpose of obtaining cash or additional debt by the enterprise can be used as collateral.
- which may occur as a result of changes in market interest ratesinsurance of the enterprise against losses;
- ensuring the flexibility of the company's asset portfolio.
- high quality securities stored at the enterprisein return for improving the financial performance of the balance sheet of the enterprise.

Knowing the specific quality of the investment object, the portfolio is in different directions it is possible to add stocks, which will lead to higher returns provides That is why stock market analysis is so valuable it is necessary to start with the segmentation of securities by investment characteristics.

Guided by existing regulations, guidelines and legislation invested securities portfolio investment objects which include industrial companies, banks, joint stock companies stocks, bonds, government securities, derivative securities of companies securities (futures, options), the Central Bank of the Republic of Uzbekistan money governed by guidelines and legislation market securities. These include certificates of deposit, checks, promissory notes.

The inclusion of shares in the portfolio is the rate of investment of the investor speed due to price changes, as well as due to the payment of dividends provides an increase in Ordinary stocks are a stock market game in the secondary market are the object and are divided into mutually aggressive and defensive actions.

Aggressive, which is the object of stock speculation with a high risk stage stocks — new, young businesses, as well as risk-averse policymakers are shares of companies. Their price can increase several times. The peculiarity of this is that if the investment in them justifies the risk, the future of these stocks can be trusted, or if these investments are intended they are considered unsuccessful if they do not bring profit of shares this type of investors have the opportunity to earn high returns primarily in the short term attracts with. The inclusion of this type of shares is protected shares or the same is neutralized by other securities belonging to the class, which is the portfolio leads to a reduction in the overall risk.

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Bonds protect a certain percentage of the investor as protected securities is included in the portfolio as an instrument that provides access. The bill is for the investor of mutual interest. First, the investor buys a promissory note at the same time can receive a cash loan secured by this bill. Second, buy the promissory note received can be the object of exchange games.

That low-liquidity securities are a major problem for the stock market therefore, investors can buy securities purchased at a loss there is no confidence in the opportunities to achieve. The amount of securities in circulation diversification due to insufficiency, low quality and high cost the application of the methods becomes more complicated. To the range of means of diversification options and futures can be included, which are the risks on the securities are a method of insurance.

It is different considering the investment qualities of the securities investment portfolios can be formed. In each of them for the portfolio owner expected returns over a period of time with an acceptable present risk there is a balance between. Here is the ratio of these factors to determine the type of securities allows.

Thus, the form of the investment portfolio is part of this portfolio generalization of the types of investment objects and the issues facing it is a characteristic. In this case, how the income, with what support received, ie due to an increase in the exchange rate or current payments - dividends, interest is an important feature in the classification of portfolio forms.

The following forms of investment portfolio can be specified:

- growth portfolio;
- income portfolio;
- risk capital portfolio;- balanced portfolio; - specialized portfolio.

Growth portfolio market price fast growing stocks and other specializes in investment facilities, the main purpose of which is investors capital increase. That is why investing in portfolio owners interest and other current income related to the facilities are paid in small amounts or may not be paid at all.

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The income portfolio is the interest and dividend payments of this investment portfolio is aimed at obtaining high current profits. Dividends, interest high return on investment facilities relative to market prices and attention is drawn to the relatively slower growth of average market prices. This kind of a characteristic feature of the portfolio is that the purpose of creating it is conservative the amount of profit that corresponds to the least risk to investors is to get the specified level. That is why it is self-sustaining reliable instruments of the stock market with a high ratio of interest and exchange rate value are portfolio investment objects.

The risk capital portfolio is basically a strategy to expand its operations faster shares and securities of selected young companies, or risky entities with uncertain market value and destiny.

It is a portfolio of a speculative nature whose purpose is market value is to make a very high profit by purchasing unspecified activities such a portfolio if the expected results do not materialize, i.e. if companies break up put deposits will cause damage.

A balanced portfolio is partly a rapidly growing investment in market value partially high-yielding securities and other from the facilities consists of objects. This includes the presence of high-risk investment facilities possible. The goal is to increase capital and generate higher returns, respectively leads to a balancing of risks in such a portfolio.

Securities or other investment in a specialized portfolio.

The objects will not be combined according to general criteria, but private will be combined according to the criteria. For example, having the following options possible (in the example of securities):

- strong capital and income portfolio;
- short-term fund portfolio, ie short-term securitiesformed portfolio;
- medium or long, consisting of fixed-yielding bonds portfolio of time funds;
- regional or network portfolio. The securities in this portfolio are one or the other issuers operating in multiple interconnected networks or a single one will be issued by issuers located in the region; - foreign securities portfolio.

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Also separate investment portfolios according to object types possible;

- securities portfolio only;
- mixed portfolios: portfolio of securities and collections:

portfolio of securities, precious metals and collections, etc.

The form of the investment portfolio will not always be the same, the market situation and the enterprise varies depending on the change in goals. The investor comes from his own strategy forms an investment portfolio. A conservative investor owns high reliability, but low in order to protect capital from inflation profitable government securities and securities of stable issuers buys papers. The goal of an aggressive investor is speculative will have. That’s why it’s venture companies and not so big buys securities of issuers. These stocks are high although risky, it is very attractive and allows you to earn high returns.

Object of investment operations of enterprises of the Republic of Uzbekistan and The structure of the investment portfolio includes shares, bonds, treasury obligations, certificates of deposit, promissory notes, derivative securities and other assets consists of all investment processes are decided by the investor on the investment is an investment in which they receive five phases volumes and durations are determined.

- choice of investment policy;
- market analysis;
- portfolio formation;
- portfolio review;
- Evaluate the effectiveness of the portfolio.

The first stage is the investment policy of the investor to determine the purpose and amount of funds invested. Between risk and profitability for rational investment strategies it is necessary to choose the goal of "making big money" due to the presence of direct communication it's not. Striving to make a big profit in this place can lead to big losses it is necessary to realize that it is possible. Investment goals are profitability and risk should be defined taking into account. This is the stage of the investment process with a selection of financial instruments to be included in the main portfolio ends.

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The investment process was known as securities analysis The second stage (security analysis) is above some types of securities includes a review within the specified key categories. Such one of the objectives of the study is at the same time a misjudged value consists of identifying papers. Many on the basis of stock analysis approaches are available. But a large part of such approaches are two-pronged direction. The first direction is technical analysis, the second and is called fundamental analysis.

Technical analysis is the exact share price of an enterprise in its simplest form to study the stock market situation in order to predict growth includes Initially in the dynamics of repetitive directions or courses the courses of the previous period are examined in order to identify the Turkmens. And then the next period of shares to determine the same current trends observed earlier rates are analyzed. Such a

comparison of the existing directions with the previous one from the possibility of periodic recurrence of price trends arises. Thus, the analyst identifies and looks at current trends hopes to determine the prospects of the dynamics of future exchange rates does.

Fundamental analysis The “net” (or intrinsic) value of any financial asset is an asset The owner is given all the cash flow he hopes to receive in the future is equal to the value of Accordingly, the analyst timed the fall and that tries to determine the amount of cash flow and then applies the discount calculates their quoted price using the rate.

The third stage of the investment process is the formation of the portfolio (portfolio) construction), net assets to invest, as well as the proportion of capital invested among the assets involves identification. In this case, investor selectivity, choice of operating time and faces the problem of diversification. Selectivity designation ”refers to the analysis of securities and some is related to the prediction of an increase in the price of a type of stock. Timing or macro-forecasting of operations, actions for fund instruments with fixed income (bonds) predicting changes in the comparison of fixed prices includes Diversification of risk within certain limits reducing the formation of the investment portfolio.

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The fourth stage of the investment process is to review the portfolio which is related to the time-time repetition of the previous three stages. That is After a while, the investment goals may change, resulting in the current the portfolio loses its effectiveness. Here is a new portfolio for the investor form, part of the securities available to him, and some will have to buy new ones. the passage of time in the stock price may also be the basis for this. Portfolio review the amount of transactional seizures (withholding) among other factors stays) and with the expected increase in revised portfolio profitability depends on.

The fifth stage of the investment process is to evaluate the effectiveness of the portfolio which, from time to time, has come into conflict with both the income received and the investor involves assessing risk indicators. Profitability in such cases

and from the corresponding indicators of risk as well as for comparison standards should be used.

In the Commonwealth of Independent States, as well as in Uzbekistan often one of the elements of fundamental analysis in the analysis of securities uses. The purpose of holding it is as diverse as the purpose of the investor will be. It is for the investor to maintain and increase their capital in the future serves for. Different ways of financial analysis of enterprise activity there is. If such an analysis gives good results, at first glance which allows the detection of hidden, 'underwater rocks' to continue the research by means of an in-depth, ultimately detailed method will be possible.

To the relevant departments, which are prepared during the reporting period by enterprises The financial statements submitted are for research purposes can serve as materials:

- "Balance sheet" (Form 1);
- "Report on financial results" (Form 2);
- Cash Flow Statement (Form 4);
- Private Equity Report (Form 5);
- comments, calculations, explanations and statistical reporting forms.

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Thus, technical and fundamental analysis is a factor in the emergence of markets, can be said to be seen as a condition for their normal functioning.

If there is no developed market, the application of technical and fundamental analysis conditions would not exist either. This fact, that is, until the next period in the republic to develop in practice the methods of technical and fundamental analysis of the market and not enough attention was paid to its application.

Businesses come up with their own goals after making an investment decision begins to form investments as they come out.

§ 3. Accounting for transactions related to financial investments

When purchasing financial investments, they are based on the purchase price assessed and paid for the services of brokers to this value, for banking services fees, duties and other expenses are included.

An investment is the issuance of shares or other securities if purchased in whole or in part by way of withdrawal, then the purchase price is equal to the current value of the issued securities, i.e., securities not equal to the face value of the securities. An investment in another asset if the replacement is received in full or in part, then the investment value is transferred determined based on the current value of the asset.

Interest rate for the period up to the date of receipt of financial investments, the purchaser at the purchase price including the accrued dividends the purchase price, minus the amount of interest paid to the seller by is taken into account.

Borrowed securities with the purchase price of the investment the difference between the cost of payment (in the form of a discount or a bonus at the time of purchase provided funds) have a constant return on investment by the investor from the time of purchase to the time the loan is repaid.

Accounting for investments classified as non-current assets balance sheet:

- at purchase price;
- at cost, including revaluation;
- by the method of total investment of purchase price and market valueat the determined minimum price.

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Revisited to reassess long-term financial investments the periodicity of the implementation of the assessment, including long-term investments It is necessary to determine the categories.

Investments with the exception of a temporary decrease in the carrying amount

all long in case the value decreases. book value of time investments reduced. Further reductions are determined for each financial inflow and prepared.

Long-term investments are accounted for at cost. Long this is the case when the value of term investments inevitably decreases the carrying amount of the investment is reduced separately for each investment should. In such cases, the types of risk are in the entity being invested the investor's share is taken into account.

Long-term investments account for a temporary decrease in the carrying amount not reflected.

Arises as a result of revaluation of long-term financial investments the amount of additional valuation that came from the revaluation of private equity added as income. In case of decrease in the value of financial investments reduction in the appraised value of those investments reflected in private equity account. Reduce the value of a financial investment if the amount is greater than the amount of income from the revaluation, this is the difference should be considered as an expense. Decreased investment the amount of additional valuation after compensation of losses from these investments private capital is included in the increase.

Accounting for investments classified as current (current) assets balance sheet:

- market value;
- accounted for at least two values, such as purchase price and market valueshould be taken.

A short-term financial investment is most of the purchase and market value the value in the balance sheet as a whole is taken into account when underestimating based on the value of all investments or by type of investment or determined on the basis of individual investments.

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Short-term investments come from changes in market value income or loss is recognized in the period in which that gain or loss occurred.

According to FSA No. 12, in practice, securities are of several types may have value: market value (at exchange rate); face value; issue value; book value (actual cost); cancellation value; bail value; consumption value.

Market (exchange rate) value is the monetary value of the security or the value in the corresponding equivalents (as a percentage of the face value). In terms of value The buyer of the stock on the open market at a certain time interval indicates the price at which the seller agrees to pay, and the seller agrees to sell at that price, in which both the buyer and the seller are important parties to the transaction will have sufficient information on nominal value is the value and value indicated on the letterhead has no significant effect on the circulation of securities in the market. This The value indicates the amount of capital or debt as information only.

Emission value is the value of a security in the primary market sold. The difference between nominal and emission values is valuable related to the services of dealer firms that distribute securities. Dealers buy securities from the issuer at face value and sell at issue value among investors.

The carrying amount is the actual amount spent on the purchase of the security cost value. This value is determined on the basis of financial statements.

Cancellation (liquidation) value - corresponding to a single security the value of the portion of the actual sale price of the real (existing) property. Collateral value is the collateral when borrowing and lending securities value to be considered as. Collateral value is basically a security the maximum amount of credit that can be secured.

Consumption value is the profit resulting from an increase in the value of the exchange rate.

Accounting for investments in securities (stocks and bonds) methods. Investments in securities splitting the accounting into several interrelated areas you can:

- formation of purchase value;
- determination of the method of valuation of attracted financial investments;
- formation of book value;
- revaluation issues;
- the method of write-off and the financial nature of transactions with them formulation of results.

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The formation of the purchase price of securities is of great importance because the cost is included in the purchase price both their book value and finally their financial math are determined. Such expenses only on transactions related to the purchase of securities should include costs. The bulk of these costs go to the seller is the value of the payable security. This operation necessary for implementation, i.e. by purchasing securities the costs of carrying out related operations should be included. The existing regulatory framework affects the purchase price of securities determines the composition of the costs to be sufficiently clear. Such an investor will be able to determine the cost and estimate the actual value of the purchase.

The next stage is the actual cost of the nominal value of the securities is a comparison with. Securities accounting the question arises when crediting to accounts: how to account for securities need to get at a price? Here the representation of securities in the account is international both international practice and national legislation, including standards need to be considered. The result is an opportunity to represent the securities in the account it is necessary to create a single methodological framework that creates. Investors in the market valuable in various forms that differ in their activities and goals integration of securities accounting methodology investment portfolio analysis a unique approach to making and timely and objective information to users creates the opportunity to provide.

An investor invests in securities in accordance with IFRS 21 represents and the value of the securities is primarily at the purchase price and brings them up to face value before the sale period. Also, it is necessary to determine the criteria for changing the value of securities in the accounts will be.

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However, one of the key criteria in FSA 12 is the principle of caution, it is the "lowest" and "true market value" of the securities out of the available prices. necessitates accounting for.

The issue arising from FSA No. 12 is at least two of the securities The price is necessary to reflect in the account: for shares - it's a purchase actual value and current market price. The actual purchase price for the shares is nominal is a more important indicator than price because the stock is usually indefinite will be a security and its face value is only pre-advanced amount of capital. It should be noted that the market value of shares is their not much related to the issuer’s charter capital after the issue.

For bonds, this is the face value and the current market price. The circulation of bonds depends on their face value, because as their payback period approaches (other conditions have not changed case, for example, the stability of the issuer, etc.) its market value at face value approaching. The importance of having two ratings for stocks and bonds related to analysis and management issues - the difference between them is well known the essence of the amount of income not realized during the

period. That's it thus, to express the value of the securities at three different prices as a result of the research based on: actual, nominal and market values.

International practice is the application of two different prices for securities accounting determines: at the lowest actual cost or market value.

The lowest valuation method is the actual purchase in the report If one of the value or current market prices is small, it is reflected through it implies This valuation method is also valuable to the purchaser does not allow to determine the nominal value of securities and shares the amount of private capital of the issuing company in the part owned by the investor cannot determine.

A method of valuing securities at cost and the actual cost incurred during their purchase write-off at face value.

Securities in enterprises of various forms of ownership accounting operations on the basis of single (general) principles should be done. Securities-oriented finance investment account maturity of securities, their type (economic content), forms of accounts, for the purchase of securities source c depends on other factors.

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Securities of other entities in accordance with IFRS 21, subsidiaries and affiliates established in the country and abroad; long-term investments in the charter capital of other enterprises Summarize information about the existence and movement of (deposits) in the following accounts:

- *0610 "Securities";*
- *0620 "Investments in subsidiaries";*
- *0630 "Investments in affiliated companies"; - 0640 "Investments in enterprises with foreign capital"; - 0690 "Other long-term investments".*
- 0610 Government securities on the account "Securities" and locallong-term investment in debt, stocks and other securities (flow) are taken into account.
- **0620 «Investments in subsidiaries», 0630 «Dependent economyInvestments in societies », 0640» Enterprises with foreign capital**

investments ”subsidiaries and affiliates with appropriate foreign capital in their accounts availability of long-term investments in economic societies and movement is taken into account.

- Future financial in the account 0690 "Other long-term investments" to state enterprises or other charitable, ecological societies for the purpose of profit long-term investments are taken into account.

Shares, bonds and other securities are at purchase price 0610 is debited to the account "Securities" due to these deposits values are taken into account in connection with the accounts to be accounted for.

Funds for long-term financial investments by the enterprise but belongs to the entity that gave them the right to own them during the reporting period documents (shares, bonds, investments in other enterprises certificates, etc.) 0610 "Securities" shown separately in the account. If, shares purchased by enterprises, the full value of bonds and other similar securities is nominal if it is higher than the value, then the income corresponding to them each time The difference between the purchase and the face value when calculating is as follows written off through accounting records:

debit 9690 "Other expenses on financial activities", credit 0610 "Securities".

If, shares, bonds purchased by the enterprise purchase price of bonds and other similar securities if it is lower than their face value, then each time they earn

part of the difference between the purchase and the face value when recalculated is calculated (completed) and accounting entries are made as follows:

debit 0610 "Securities", credit 9590 "Other income from financial activities".

Coverage of securities in both of the above cases Valuation recorded in the account 0610 "Securities" at maturity must correspond to the nominal value.

0610 "Securities", 0620 "Subsidiaries" investments », 0630» Investments in affiliated companies », 0640» Foreign Investments in enterprises with available capital », 0690» Other long - term investments »analytical account on accounts of long-term investments types and objects on which these investments are made (securities seller-enterprises, subsidiaries and affiliated farms that are participants in the enterprise societies, etc.). In this case, the formation of the analytical account done on the territory of the Republic of Uzbekistan and abroad provide access to information on time investments should.

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In accordance with IFRS 21, the enterprise is valued by other entities short-term (not more than one year) investments (investments) interest-bearing bonds of public debt, other on the cash and movement of loans to enterprises, etc.

aggregation of information is carried out in the following accounts:

- *5810 "Securities";*
- *5820 "Short-term loans issued";- 5890 "Other current investments".*
- 5810 shares in the account "Securities", interest on public debt short-term bonds and other securities the availability and movement of investments are taken into account. Shares, bonds and purchase of other securities 5810 "Securities" account will be credited.

Acquisition of shares, bonds and other securities in the enterprise 5810 in the debit of the account "Securities" and in the account of cash The recipient accounts and if the payment for the securities is material or other material and other if carried out through valuables (other than cash) are credited to the accounts that account for the sale of valuables.

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Purchase of purchased bonds and other securities if the price differs from their face value, then the purchase and face value the difference between should be deducted or added to 5810 Valuation of securities recorded in the "Securities" account should be in accordance with their nominal value at the time of their coverage. Purchase and the period between the nominal value and the period to be recovered is as follows is displayed:

- in additional calculation:

debit 5810 "Securities" account;

credit 9590 "Other income from financial activities";

- when writing off*debit account 9690 "Other expenses on financial activities"; credit 5810 "Securities" account.*

5810 Bonds recorded in the "Securities" account and others Coverage of securities in the accounts that account for cash debited and credited to the account 5810 "Securities".

- 5820 "Short-term loans issued" in the account of another enterprisetaking into account the movement of short-term paid and other debts to enterprises is obtained.

Loans disbursed 5820 Money debited to the account "Short-term loans disbursed" reflected in connection with the accounts that account for the funds.

Debt repayment is a debit of cash accounts and 5820 is reflected in the credit of the account "Short-term loans issued".

- 5890 "Other current investments" in the account of banking and other enterprisestaking into account the movement of deposits in soums and foreign currency is obtained.

Transfer of funds to deposits in enterprises 5890 «Other current investments ”with debit to the account reflected in the binding. The amount of deposits in the account by the bank when returned, a reverse entry is made in the enterprise.

5810 “Securities”, 5820 “Short-term loans issued”, 5890

Analytical account on "Other current investments" accounts is short-term types of investments and objects on which these investments are made (valuable securities sellers-enterprises, deposits, etc.). This in the case of the implementation of analytical accounting in the territory of the country and beyond information on short-term financial investments in facilities should be able to obtain.

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Income on financial investments is as follows and costs:

- interest, royalties, dividends on long-term and current investments;
- income from the sale of short-term financial investments and losses;
- short-term (current) financial at market value unrealized gains and losses on investments;
- at a minimum of two values, such as purchase price and market valuerequired to make an estimated short - term financial investment, reduction in market value and reversal of such reduction.

When calculating interest (dividends) on securities 4830 “Receivable interest” or 4840 “Receivable dividends” account debit and 9530 “Income in the form of interest” or 9520 “In the form of dividends income ”accounts.

When calculating income from financial investments (receivable) amount of income) is reflected in the accounting as follows: - the amount of interest received on financial investments:

debit 4830 "Interest received"; loan 9530 "Income in the form of interest";

- the amount of dividends received on financial investments:

debit 4840 "Recoverable dividends"; credit 9520 "Income in the form of dividends".

The logical conclusion of long-term investment transactions is that they are sold or is covered (extinguished). Here is the owner of the stock once again faces the problem of determining the costs associated with selling them. From this in addition, the stock market implies their constant circulation. So, an investor can buy the same securities from the same issuer at different time intervals, this in turn causes the same paper to have different market value, as well as the costs that affect its fair value. So, the question of what value should be removed from the balance sheet when selling securities is born with the proceeds from the sale at the time of sale of the financial investment The difference between the carrying amount is the cost (broker or dealer service fee) is recognized as income or expense after disposal.

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The short-term financial investment is the purchase price or market in the balance sheet If the value of the two values is taken into account at least profit or loss at the time of sale is the difference between the selling price and the purchase price is defined as an investment is previously revalued or accounted for at market value obtained, while the carrying amount is the value of the additional valuation if multiplied, the entity approves the accounting policy or adds the amount from the valuation is not credited to the income or it is not distributed should be transferred to the profit account.

Long-term financial investments to short-term (current) investments the transfer is based on a minimum of two values: the carrying amount and the carrying amount at the very least, if short-term financial investments are the most of the two values if taken into account at least: most of the market value with the purchase price is carried out on.

Long-term financial investments have previously been revalued during the transition to the category of short-term (current) investments, and this is short-term (current) financial investments are recalculated at market value the appraised value should be deducted from the carrying amount.

A short-term investment earns a change in market value if included, any remaining amount of the additional valuation is earned should be transferred.

Short-term financial investments are long-term financial transfer to the investment category is less than the purchase price and market value or if the investment was previously accounted for at that value, at market value.

Derecognition (liquidation, purchase of long-term investments) and sale) their carrying amount 9220 "Write-off of other assets" accounts receivable and long-term investments (0600).

When financial investments are written off (offset), purchased when received and sold) their value is cash or inventories values (fixed assets, intangible assets, inventories, etc.) assets).

Acquired inventories (property, plant and equipment, intangible assets, inventories and other assets)

In some cases, the difference is the owner of the financial investment (leaving the founders) founder).

Financial investment (on the share of another enterprise in the charter capital debt) the amount of received inventory (fixed assets, intangible) assets, inventories and other assets) cases, the difference is covered by the enterprise.

The value of long-term investments with inventories

Procedure for recording transactions related to reimbursement in the accounting «1bob. Fixed Assets Account ”and“ Chapter 4. Inventory account out

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§ 4. Accounting for transactions related to corporate bonds

Law of the Republic of Uzbekistan "On Securities Market"

In accordance with Article 3, with the legal entity that issued them as securities confirming property rights or debt relations between their owners, income in the form

of dividends or interest and from these documents providing for the possibility of transferring the rights to other persons documents are recognized. The value of securities is national currency. Issuance and placement of equity securities they are called emissions.

A bond is the nominal value of the bond held by the bondholder or other property equivalent in the bond from the person who issued the bond to receive within the prescribed period, recorded from the nominal value of the bond confirming the right to receive interest or other property rights emission security is understood. Bonds are corporate, infrastructure and divided into other bonds. Corporate bonds are shares societies and commercial banks, regardless of their organizational and legal form bonds issued by infrastructure bonds construction of production infrastructure and other infrastructure and (or) in order to raise funds to finance the reconstruction bonds issued by business associations and state enterprises is corporate bonds subject to the following conditions:

- the issuer decides to issue such bondsas of the date, the amount of equity approved by the audit firm within;
- profitability, solvency, financial stability and in the next three years liquidity is positive, confirmed by the conclusions of the audit organization having indicators, as well as in the manner prescribed by law by issuers who have received an independent rating;
- on payment of funds belonging to investors by issuersissued with the participation of commercial banks acting as payment agents.

Infrastructure bonds subject to the following conditions:

- the issuer decides to issue such bondsdate, equity and issue, approved by the audit firm within the amount of additional supply on;
- proceeds from the placement of infrastructure bonds president of the Republic of Uzbekistan or Ministers of the Republic of Uzbekistan to finance the project provided for in the decision of the Cabinet if used;
- The issuer's obligations on infrastructure bonds are completeif insured in the prescribed manner before withdrawal from circulation, is removed.

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The bonds are issued to their owners to participate in the management of the joint stock company does not give the right to proceeds from the placement of infrastructure bonds are a separate bank and control the issuer's intended use of them at the discretion of the supervisory board or higher governing body.

Corporate and infrastructure bonds are issued in cashless form. Cashless in the form of bonds in the accounting registers of the depositary are issued in the form of records.

Transactions related to corporate bonds are reflected in the accounting records from the point of view of the company-issuer and the investor in the issuance of corporate bonds is done.

4.2.1. Corporate bond transactions company account with the issuer

The issuer (seller) of bonds is the issuer of corporate bonds issuance and placement transactions from the following accounts Reflects using:

- **0960 «Long-term delays on discounts**expenses ”account for expenses during the bond repayment period discount on the sale of distributed bonds below face value (discounts);
- Account 3220 "Deferred expenses on discounts"distributed over costs over the life of the bonds discount (discount) on sale of bonds below face value on;
- **6220 "Deferred income in the form of bonuses"**the account is distributed to income over the life of the bond premiums (bonuses) for the sale of bonds at a price higher than their face value on;

accounts - for the amount received;**- 6830 "Paid bonds" or 7830 "Paid bonds"**

- **9530 «Income in the form of interest» (9590 «Financial activity**other income ”);
- 9610 "Expenses in the form of interest".

In accordance with paragraph 3.5 of the "Regulations on the structure of costs", costs associated with the issuance and placement of securities, in particular preparation of brochure of securities issue, preparation of sheets (blanks) and shopping, securities registration, and the like expenses are included in expenses for financial activities.

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In accordance with paragraph 2.3.12 of the "Regulations on the structure of costs", Payment for depository services is included in other operating expenses.

The operations related to the issuance of bonds are the following accounting is reflected in the notes:

debit 9630 "Expenses on issue and distribution of securities"

sheeti; credit 6010 "Payable to suppliers and contractors

accounts "or other accounts; credit 6410 "Debt on payments to the budget (by type)" account.

Sale of bonds at face value, calculation of interest on debt and redemption of bonds is reflected in the issuer with the following accounting records:

- proceeds from the sale of bonds at face valueis reflected in the amount of funds:

debit 5110 "Account";

credit account 6830 "Payable bonds";

- interest on the loan is calculated and paid (bond terms) in the calculation of): *debit account 9610 "Expenses in the form of interest"; credit 5110 "Account";* - bond redemption:

debit 6830 "Payable bonds" account; credit 5110 "Accounts receivable" account.

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In accordance with the "Regulations on the structure of costs" by the enterprise interest on issued bonds and other debt securities expenses are included in the cost of financing activities.

Sale of bonds at face value, calculation of interest on debt and the order of reflection of bonds in the accounting of the issuer in the following example. The nominal value of each enterprise is 100,000 soums which places 1,000 bonds. Nominal value of bonds for a period of 12 months, the bond value and 20% per annum payments are placed in full on the condition that they are covered at the same time.

Placement of bonds and their coverage with interest reflected in the accounting of the enterprise as follows:

- proceeds from the placement of bonds at face valueamount of funds: *debit 5110 "Account" 100 000 000 soums; credit 6830 Account "Payable bonds" 100 000 000 soums;*

- interest on the loan is calculated and paid (bond terms) in the calculation of):

debit 9610 «In the form of interest expenses "account 20,000,000 soums;

credit 5110 "Current account" account 20,000,000 soums; - bond redemption:

debit 6830 Account "Payable bonds" 100 000 000 soums; credit 5110 "Account" 100 000 000 soums.

Sale of bonds with premium (the selling price of bonds is its above the nominal value) is reflected by the issuer with the following entries:

- when selling bonds at a price higher than face value:

debit 5110 "Account" - cash receipts summation; credit 6830 Account "Payable bonds" - the nominal value of the bond to the current part of the amount; credit 7830 "Payable bonds" account - nominal value of the bond to the long-term part of the sum; credit 6220 "Deferred income in the form of bonuses" account - for the current part of the amount of bonuses (premiums); loan 7220 «Long-term deferred in the form of bonuses (bonuses) income "account - for the long-term part of the amount of bonuses (premiums); - introduction of a part of long-term deferred income:

debit 7220 «Long-term delay in the form of bonuses income "account; credit 6220 "Deferred income in the form of bonuses"

sheeti;

- when a part of current overdue income is written off (when calculating income):

debit 6220 "Deferred income in the form of bonuses" account - for the amount of bonuses (bonuses); credit 9530 "Interest income" account.

Sale of bonds with premium (the selling price of bonds is its above the nominal value) the order of reflection in the accounting of the issuer in the following example. The nominal value of each enterprise is 100,000 soums places 1,000 bonds for a period of 12 months. Bonds 112,000 placed at the price of UZS. Under the terms of the bond debt the value of the bond and the payments arising from 20% per annum (from the face value) are one provided that it is covered in time.

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Placement of bonds at prices higher than face value and their placement The cost is covered by interest in the accounting of the enterprise is displayed:

- arising from the placement of bonds at a price higher than the face valueto the amount of funds received:

debit 5110 "Current account" account 112,000,000 soums; credit 6830 Account "Payable bonds" 100 000 000 soums; credit 6220 «In the form of bonuses

Deferred income ”account 12,000,000 soums;

- from the monthly part of the current deferred income when deducted (when calculating income):*debit 6220 «Delayed in the form of bonuses income ”account 1,000,000 soums;*

loan 9530 "Interest income" account 1,000,000 soums; (1,000,000 soums = 10,000,000 soums / 12 months);

- interest on the loan is calculated and paid (bond terms) in the calculation of):

debit account 9610 "Expenses in the form of interest" 20,000,000 soums; credit 5110 "Current account" account 20,000,000 soums; - bond redemption:

debit 6830 Account "Payable bonds" 100 000 000 soums; credit 5110 "Account" 100 000 000 soums.

Sale of bonds at a discount (the selling price of bonds is its below the nominal value) is reflected by the issuer with the following entries:

- when selling bonds at a price lower than face value:

debit 5110 "Account" - cash receipts summation; debit 0960 «Long-term delay on discounts expenses "account - for the long-term part of the amount of discounts; debit account 3220 "Deferred expenses on discounts" - to the current part of the amount of discounts; credit 6830 Account "Payable bonds" - the nominal value of the bond to the current part of the amount; credit 7830 "Payable bonds" account - nominal value of the bond to the long-term part of the sum;

- introduction of a part of long-term overdue expenses: *debit account 3220 "Deferred expenses on discounts"; loan 0960 «Long-term delays on discounts*

expenses ”account;

- in case of write-off of a part of current overdue expenses:

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debit account 9610 "Expenses in the form of interest"; credit 3220 "Deferred expenses on discounts" account.

Sale of bonds with premium (the selling price of bonds is its above the nominal value) the order of reflection in the accounting of the issuer in the following example. The nominal value of each enterprise is 100,000 soums places 1,000 bonds for a period of 12 months. Bonds 94,000 placed at the price of UZS. Under the terms of the bond debt the value of the bond and the payments arising from 20% per annum (from the face value) are one provided that it is covered in time.

Placement of bonds at prices below par and their value

The interest together is reflected in the accounting of the enterprise as follows is given:

- arising from the placement of bonds at a price higher than the face value to the amount of funds received: *debit 5110 "Account" 94 000 000 soums;*

debit 3220 «Delayed on discounts expenses "account 6,000,000 soums;

credit 6830 Account "Payable bonds" 100 000 000 soums;

- from the monthly part of the current deferred incomewhen deducted (when calculating income):

debit account 9610 "Expenses in the form of interest" 500,000 soums;

credit 3220 «Deferred on discounts Expenses "account 500,000 soums;

(500,000 soums = 6,000,000 soums / 12 months);

- interest on the loan is calculated and paid (bond terms) in the calculation of):

debit account 9610 "Expenses in the form of interest" 20,000,000 soums; credit 5110 "Current account" account 20,000,000 soums; - bond redemption:

debit 6830 Account "Payable bonds" 100 000 000 soums; credit 5110 "Account" 100 000 000 soums.

"Protection of the rights of joint-stock companies and shareholders in accordance with Article 32 of the Law of the Republic of Uzbekistan "On in the absence of funds, the of the joint-stock company Reserve fund of the joint-stock company to issue bonds can be done at the expense of.

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4.2.2. Transactions related to corporate bonds in the investor account

The purchase of bonds is seen by the buyer as a financial investment. They are fees paid for brokerage services, fees for banking services, and fees other costs are measured at cost.

A way to make a bond issue them in whole or in part If purchased with, then the purchase value is deducted from the value is equal to the current value of the securities, i.e., their nominal value will not happen a bond is a way to convert all or part of them into another asset if it is being purchased with, then its purchase price is the current of the given asset determined depending on the value.

Purchase containing interest for the period prior to purchase the amount of interest paid to the seller on the purchase of bonds at cost subtracted and accounted for at cost.

The purpose of purchasing bonds is a percentage depending on their face value is to receive, as well as the nominal value of the bonds after redemption. Therefore, the difference between the actual value of the bond and the nominal value should be depreciated so that the actual value at the time of return equal to the face value of the bond. There are two options:

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- purchase of a bond in excess of its face value. Such income received at the time of purchase of interest on the bonds by partially deducting the difference between their values from the account the actual value is delivered at face value;
- purchase of a bond for less than its face value. In such cases interest income from the bond during its term its purchase price until the maturity of the bond by multiplication will be delivered at face value.

Between the actual purchase price of the bonds and the face value the difference is even in the period of their circulation - economic activity result. There are two options:

- purchase of a bond in excess of its face value. In such cases the actual value of the bond to the detriment of the difference between the values each month is delivered at face value;

- purchase of a bond for less than its face value. In such cases the firm calculates a portion of the difference each month during the bond repayment period will be delivered at face value by transfer in favor of.

Because it is not possible to calculate interest on long-term bonds an intangible benefit is generated. Financial according to the principle of prudence occurs in long-term bond transactions in reflecting the results the existing losses can be transferred to the profit or loss account.

The cost of purchasing long-term bonds is their nominal losses on long-term bond transactions of the enterprise in equal monthly installments during the term of the bonds to the detriment of But there is no benefit to such treatments, therefore nor should they be allowed.

Long-term bonds are often with cut-off coupons they are issued from time to time during the period in which the bonds are issued interest is paid on. In such cases, with the purchase price of the bonds the difference between the face value is deducted each time the enterprise calculates income is removed. The purchase price of a bond is their face value if the value exceeds the nominal value of the bonds each time the interest is calculated the actual income is reduced to a portion of the amount in excess of the value.

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You buy short-term bonds and the lowest of the market values when taken into account in the valuation, the carrying amount is generally all based on the value of the investment or by type of investment or separately determined on the basis of investments.

Short-term bonds come from changes in market value income or loss is recognized in the period in which that gain or loss occurred.

If short-term bonds are accounted for at market value, it in which case the decrease or increase in the carrying amount of the investment is as follows reflects:

as income or expenses;

- as income from revaluation in the structure of private capital. Financial in the event of a decrease in the value of the investment, the reduction is reflected in private equity the increase in the value of those investments is made at the expense of

the sum. Agar the amount of the reduction in the value of the financial investment is derived from the revaluation if the amount exceeds the amount of income, this difference should be taken into account as an expense. The amount of increase in the value of impaired investments is from these investments will be included in the increase in private capital after the damage is covered.

The purchaser of the bonds follows the purchase of the bonds using invoices:

- 0610 "Securities", 5800 "Short-term investments";
- 6210 "Deferred income in the form of discounts"purchased bonds that are distributed to income over the payback period on discounts;
- 9530 «Income in the form of interest» (9590 «Financial activityother income");
- 9610 "Expenses in the form of interest".

Purchase of bonds at a discount (at a price lower than the face value) the following entries are made in the accounting records:

- bonds at a discount (at a price lower than the face value) when purchased:

debit account 0610 "Securities" or 5810 "Securities" account - at face value of bonds; credit 5110 "Current account" account - taking into account the discount case payment amount; credit 6210 "Deferred income in the form of discounts"

account - the current part of the discount amount; credit 7210 «Long-term deferred in the form of discounts income "account - the long-term part of the discount (discount) amount; - introduction of long-term delayed discounts:

debit 7210 «Long-term delay in the form of discounts income "account; credit 6210 "Deferred income in the form of discounts";

- Purchased at a discount (at a price lower than the face value) when the discount is written off during the bond repayment period (when calculating income):

debit 6210 "Deferred income in the form of discounts"; credit 9530 "Interest income" account.

Bonds at a discount (at a price lower than the face value)

The purchase follows the order of reflection in the investor's accounting records in the example. The face value of each enterprise was 100,000 soums

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He bought 100 bonds for 94,000 soums. Maturity of bonds - 12 months. The value of the bond under the terms of the bond debt and 20% per annum (from the face value) are expected to be reimbursed at the same time. Purchase of bonds at a discount (at a price lower than the face value) The accounting of the enterprise to make and cover them with interest The account is reflected as follows:

- bonds at a discount (at a price lower than the face value) when purchased:

debit 5810 "Securities" account 10 000 000 soums; credit 5110 "Current account" account 9,400,000 soums; credit 6210 account "Deferred income in the form of discounts" 600,000 soums;

- Purchased at a discount (at a price lower than the face value) when the discount is written off during the bond repayment period (when calculating income): *debit 6210 "Deferred income in the form of discounts" 50,000 soums;*

credit 9530 "Interest income" account 50 000 sum;

(50,000 soums = 600,000 soums / 12 months);

- when repaying the debt on the value of the bond and interest:

debit 5110 "Account" 12,000,000 soums; credit 5810 "Securities" account 10 000 000 soums; loan 9530 "Interest income" account 2,000,000 soums; (2,000,000 soums = 10,000,000 soums x 20/100);

(12,000,000 soums = 10,000,000 soums + 2,000,000 soums).

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Bonds with premium (at a price higher than the face value) the purchase is reflected in the accounting records with the following entries:

- bonds with premium (premium) (above face value) when purchased:

debit account 0610 "Securities" or 5810 "Securities"

account - at face value of bonds; debit 0990 "Other long-term deductible expenses" account – premium long-term part of the amount of (premiums); debit 3290 "Other overdue expenses" account – premiums the current part of the amount; credit 5110 "Accounts receivable" account - taking into account the bonus (premium) case payment amount;

- Transfer of part of long-term deductible expenses:

debit 3290 "Other overdue expenses" account; credit 0990 account "Other long-term deductible expenses";

- purchased with a premium (at a price higher than the face value) when the premium is written off during the bond repayment period (when additional payment is deducted):

debit account 9610 "Expenses in the form of interest"; credit 3290 "Other overdue expenses" account.

Bonds with premium (at a price higher than the face value) the purchase follows the order of reflection in the investor's accounting records in the example. The face value of each enterprise was 100,000 soums, he bought 100 bonds for 112,000 soums. Maturity of bonds - 12 months. The value of the bond under the terms of the bond debt and 20% per annum (from the face value) are expected to be reimbursed at the same time.

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Bonds with premium (at a price higher than the face value) purchase and reimbursement along with interest on their value reflected in the accounting of the enterprise as follows:

- bonds with premium (premium) (above face value) when purchased:

debit 5810 "Securities" account 10 000 000 soums; debit 3290 "Other overdue expenses" account 1,200,000 soums; credit 5110 "Current account" account 11 200 000 soums;

- purchased with a premium (at a price higher than the face value) when the premium is written off during the bond repayment period (when additional payment is deducted):

debit account 9610 "Expenses in the form of interest" 100,000 soums; credit 3290 "Other overdue expenses" account 100,000 soums; - when repaying the debt on the value of the bond and interest:

debit 5110 "Account" 12,000,000 soums; credit 5810 "Securities" account 10 000 000 soums;

loan 9530 "Interest income" account 2,000,000 soums;

it is one of the following at the discretion of the entity for approval

can be used:

- Manufacturers and their official dealers, commodity exchanges, similar to inventories received in writing from real estate exchanges information on the current value (price) of the unit;
- free on the date of purchase (if there is a supporting document) on the unit cost of inventories in convertible currency data, including foreign exchange rates of the Central Bank of the Republic of Uzbekistan The date on which the deficit is determined by the bank and the corresponding inventory The unit is calculated as the ratio of soums to the date of purchase the book coefficient is applied;
- on the level of prices available in the relevant government agenciesinformation;
- Mass media and special during the revaluationinformation on the level of prices published in the literature;
- the current value of the appraiser's relevant unit of inventoriesreport on.

When a shortage or loss of inventories is detected considering the example of the procedure for reflecting the write-off in the balance sheet we go out cost as a result of inventory of inventories Found a shortage of spare parts worth 600,000 soums.

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Write-off of the enterprise as a result of a shortage of parts reflected in the accounting as follows: *debit 5910 «Deficit and value credit 1030 "spare parts" account 600,000 soums;losses from damage "account 600,000 soums;*

Recovery of the amount of the shortage of spare parts from the person responsible for the material operations are performed in a manner similar to that of fixed assets.

§ 9. Features of accounting for inventory and farm equipment.

The composition of inventory and farm equipment meets one of the following criteria Assets that include:

service life not exceeding one year;

unit value (set) at the time of purchase, regardless of service life

fifty of the basic calculation amount established in the Republic of Uzbekistan for assets in the amount of up to. Assets in the entity's accounting policies lower than the value for accounting in the composition of inventory and farm equipment has the right to set the boundary.

When setting the minimum value of items, inventory them and to account for the composition of farm equipment, the network of enterprise managers properties (engineering, construction, trade, communications, etc.), the enterprise to the size of the number of employees (micro, small enterprise, large enterprise and so on etc.) can be based on the characteristics of the business operations of the enterprise. Accounting of items by the head of the enterprise in the inventory and household equipment for they are specific to the enterprise in setting the minimum value limit properties. For example, the company's account for 2021 In the section "Inventories" of the policy "as inventories one of the following criteria for the composition of the inventory and farm equipment taken into account responsible tangible assets include: 1) less than one year of service; 2) unit value (set) at the time of purchase, regardless of service life for the amount of the basic calculation established in the Republic of Uzbekistan for thirty assets in the amount of up to also inventory and farm, regardless of service life and value The equipment includes:

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- special tools and devices (serial and bulk of certain itemsintended for production or preparation of an individual order target tools and devices). In this case, the composition of special tools and equipment tools, dies, press-forms, rolling rollers, fittings equipment models, ops, templates and various other special tools and devices included;
- special and sanitary clothing, special footwear. Private and sanitary clothing, protective equipment for special footwear, overalls, suits, jackets, pants, gowns, woolen coats, various shoes, gloves,

goggles, respirators, various other special and sanitary clothing as well as special shoes included;

- beds;
- stationery (calculators, tableware, etc.);

- kitchen inventory, as well as kitchen linens;
- Construction costs are included in the cost of construction and installation worktemporary (untitled) structures, devices and devices;
- replaceable equipment with a service life of less than one year;
- hunting weapons (trawls, trapping nets, nets, equipment, etc.).

In this case, special tools and equipment include:

equipment, dies, press-forms, rolling rollers, mounting equipment models, ops, templates and various other special tools and devices.

Special and sanitary clothing, special footwear include: protective gear, overalls, suits, jackets, pants, gowns, wool coats, various shoes, gloves, glasses, helmets, gas masks, respirators, various other special and sanitary clothing, special footwear.

In addition, workers and employees of enterprises "Special for employees clothing, special footwear and other personal protective equipment free of charge Standard clothing, special footwear and provide other means of individual protection free of charge.

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The unit of accounting for inventory and farm equipment is provided by the enterprise independently, to form complete and reliable information about them and ensuring adequate control over their existence and movement purpose. Features of inventory and farm equipment, purchase them inventory and farm equipment, depending on the order of making and use unit their type, nomenclature number, category, group of one type, and so on it can.

In accordance with FSA No. 21:

- 1080 in the account "Inventory and household equipment" owned by the enterprise,inventory and farm equipment in management or operational management availability of (inventory, tools, farm equipment and other tools) and movement is taken into account. Businesses independently inventory, tools and accounts for household equipment in their financial and economic can open depending on the place and role in their activities;
- **off-balance sheet 002 «Inventory accepted for safekeeping**values "account, which does not belong to the enterprise, but in its use or inventory and farm

equipment at its disposal, as provided in the contract at a price or at a price agreed with its owner;

- **off-balance 014 "Inventory and farm equipment in use"**availability and movement of inventory and farm equipment in use designed to summarize information about.

Their value at the time of commissioning of inventory and farm equipment full production costs or period costs and one – time off-balance sheet 014 "Inventory and farm equipment in use" reflected in the account.

Inventory and farm equipment are unusable for later use in case of off-balance sheet 014 «Inventory and economy in use Equipment ”from the duly executed account on the basis of the act of issuance.

Ensuring the maintenance of inventory and farm equipment in use 014 "Inventory and farm equipment in use" analytical account on the account of individual users and warehouses of shops range.

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9.1. Accounting for inventory and farm equipment transactions.

Recognition of inventory and farm equipment, book value assessment, inventory and determining the costs to be included in the cost of farm equipment, inventory and farm reducing the cost of equipment to the net value of sales (valuation); their determining the financial results of inventory and outflows;

reflection in the accounts is an integral part of inventories as is done in the order provided for in the above paragraphs.

The enterprise was owned, operated or operated most of the actual cost or net realizable value of inventory and farm equipment purchases valued at a lower value, i.e. calculated in the prescribed manner or accepted to the accounting account in the amount of actual production costs is done.

Inventory and farm equipment are directly in the enterprise itself (its own forces with) in case of production, the costs of their production in advance taking into account production costs (2310 "Auxiliary production",

2010 "Main production" and others) are grouped in the relevant accounts. Inventory and completion of work on the production of farm equipment, enterprise production of inventory and farm equipment in the form specified by must be confirmed by a certificate of completion of work on their value in the commissioning of inventory and farm equipment full calculation of production costs or period costs depending on the function removed, then by the organization in the simplest form (unilaterally), names (nomenclature numbers) or groups (enlarged) by cost sets) in the section Quick Quantitative Calculation, which comes into use date of fall (month, year), place of use (by divisions) and their use the persons responsible for the material during the term.

The value of inventory and farm equipment when putting them into use when deducting full production costs or running costs, ensuring the subsequent storage of used inventory and farm equipment for the purpose of their account on shop warehouses and individual users off-balance sheet accounts.

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Commissioning of inventory and farm equipment in accordance with IFRS 21 purchase and (or) development of inventory and farm equipment in accounting the amount of actual costs associated with the issue (at actual cost) are reflected in the expense accounts and the following entries are made will be increased:

debit 2010 "Main production" account; debit 2310 "Auxiliary production" account; debit account 2510 "General production expenses"; debit account 2710 "Service farms"; debit account 9410 "Sales expenses"; debit account 9420 "Administrative expenses"; debit account 9430 "Other operating expenses"; credit 1080 "Inventory and household equipment" account.

Simultaneously, the inventory and farm equipment in use the following entry in the off-balance sheet account to control compliance is done:

off-debit balance 014 «Inventory and facilities in use equipment "account - off-balance sheet the amount of inventory and farm equipment transferred.

Off-balance sheet inventory and farm equipment 014 «In use simple form of accounting in the account "inventory and farm equipment" (one-sided in order) the name of inventory and farm equipment (nomenclature number) or their group (in the

section of enlarged sets, date of commissioning (month, year) on the actual cost of purchase (production), indicating place of use (by structural subdivisions) and materially responsible persons referred to.

Typically, an analytical account is based on an inventory and farm equipment movement account which can provide the necessary information in a timely manner in the form of turnover accounts in notebooks or in electronic form.

Accounting for the commissioning of inventory and farm equipment

We will consider the order of reflection in the accounts in the following example. Inventory and The following items, registered as household equipment, were put into operation:

- Equipment used in the current repair (adjustment) of equipment cost 3,000,000 soums;
- Fire safety products in production - cost 1,000,000 soums;
- Special clothes for the repair shop - cost 2,000,000 soums;
- Bedding for preschool education at the enterprise - cost 3,500,000 soums;
- Equipment for calculating the accounting of the enterprise (calculators, on the tabletools and equipment) - cost 500,000 soums;

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Accounting for the use of inventory and farm equipment is displayed as follows:

debit 2010 "Main production" account 3,000,000 soums; debit 2310 "Auxiliary production" account 2,000,000 soums; debit 2510 "General production expenses" account 1,000,000 soums;

debit 2710 "Service farms »account 3,500,000 soums;

debit 9420 "Administrative expenses" account 500,000 soums; credit 1080 "Inventory and household equipment" account 10 000 000 soums.

At the same time, the inventory transferred to the off-balance sheet account and for the amount of household equipment:

off-debit balance 014 «Inventory in use and household equipment "account 10,000,000 soums. The cost of inventory and farm equipment purchased for one unit (set) if the amount of the basic calculation at the time of making is more than ten times

the value of these inventories and farm equipment at their commissioning may include deferred costs. In this case, the delayed costs reduction, i.e. one of the following methods of deducting them from expenses is done by applying:

- value in proportion to the volume of products (works, services) producedwrite-off;
- write-off of the value in equal proportions (straight line). Deducting the cost of inventory and farm equipment the use of one of the methods is the whole of the useful use of inventory and farm equipment during the period. Value of inventory and farm equipment the procedure for write-off when putting them into use, as well as their The method used to include value in expenses is the organization's account should be reflected in the policy.

The value is proportional to the volume of products (works, services) produced write-off method.

The value is proportional to the volume of products (works, services) produced The method of writing off inventory and farm in each particular year based on accounting for equipment products. According to this method, each use the whole utility to calculate the amount of annual expenses the sum of the total assessed products for the period and for that particular year products must be identified. Product produced as a product the number of units, the number of hours worked, and so on.

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The value is proportional to the volume of products (works, services) produced from the amount of deferred expenses by the method of write-off volume of products (works, services) produced during the reporting period from the physical indicator and the cost of inventory and farm equipment during the entire expected period of useful use of inventory and farm equipment to the estimated volume of production of goods (works, services) is based on the ratio.

Products (works, services) with a useful life inventory and farm equipment directly related to the amount (e.g. stamps, press-forms, rolling mills, etc.)

value in proportion to the volume of products (works, services) produced it is recommended to use the write-off method.

The value of inventory and farm equipment when put into operation incur delayed costs and generate value in the relevant reporting periods from the account in proportion to the volume of output (works, services) cost accounting using the deduction method

We will consider the order of reflection in the accounts in the following example. Inventory and in the current repair (adjustment) of equipment considered as household equipment for) the equipment used was put into operation. General of equipment The working hour is 5,000 hours, the cost is 3,000,000 soums. Report should work 100 hours during the period. Inventory for the relevant reporting periods in the accounting policy and value-added products (works, services) of household equipment leading to costs using the write-off method in proportion to the volume intended to go.

The value of this equipment as inventory and farm equipment consider the procedure for calculating the amount to be incurred.

One unit of work done, that is, every hour determine the amount of costs. The amount of expenses per hour 600 soums (3,000,000 soums / 5,000 hours).

The value is proportional to the volume of products (works, services) produced inventory during the reporting period using the write-off method and the cost of that equipment as farm equipment the amount to be spent is 60,000 soums (100 hours x 600 soums).

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The value of inventory and farm equipment when put into operation incurring deferred costs and incurring expenses in the relevant reporting periods The accounting of the enterprise is reflected as follows:

- overdue costs of inventory and household equipmentwhen written off:

debit 3290 "Other delayed expenses "account 3,000,000 soums;

credit 1080 "Inventory and household equipment" account 3,000,000 soums;

- Deferred expenses for the reporting period are included in the corresponding expenses:

debit 2010 "Main production" account 60,000 soums;

credit 3290 Account "Other overdue expenses" 60 000 soums. **A method of deducting a value on an equal basis (straight line).**

The essence of the method of writing off the value in equal proportions (straight line) that is, the costs are balanced, inventory and farm equipment are useful in equal shares based on their value during the period of use is The cost of inventory and farm equipment under this method is its will be written off in proportion to the related costs during the period of service (distributed). The method is a cost-benefit ratio based on the duration of the duration. For each period the amount of deductible expenses is the value of inventory and farm equipment is calculated by dividing them by the number of reporting periods used.

From the calculation in the method of equal (straight line) write-off of the value cost of inventory and farm equipment, as well as the cost of inventory and calculated taking into account the useful life of farm equipment based on the norms.

The amount of products (works, services) produced by physical obsolescence inventory and farm equipment not directly related to (e.g. equipment equipment, templates, control and testing equipment, etc.) it is recommended to use the method of writing off the value on an equal basis.

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The value of inventory and farm equipment when put into operation the inclusion of deferred costs and the value in the relevant reporting periods apply the write-off method in a rhythmic (straight line) manner to be reflected in the accounting records of expenses incurred with

We will consider the procedure in the following example. As inventory and farm equipment fire safety device (water pump) in the manufacture of the account put to use. The cost of a fire safety device (water pump) is 4,000,000 soums and the useful life is 20 months. Appropriate in accounting policies the value of inventory and farm equipment in the reporting periods is equal (correct) linear) is carried out using the method of write-off caught.

As an inventory and household equipment, this fire safety device (water pump) the procedure for calculating the amount of costs to be incurred consider.

First of all, we determine the rate of write-offs. From the account the deductible rate is 5% (100% / 20).

The amount of expenses deducted from the account in the first month of use

200,000 soums based on the value of the fire safety device (water pump) (4,000,000 soums x 5/100) and will continue to do so for the following months is added.

If a product (works, services) is stopped ahead of schedule and if it is not expected to be restored at the enterprise, then deferred costs inventory and farm equipment recorded in the accounts residual value (inventory in account 3290 "Other deferred expenses" and the balance of the unaccounted amount of the value of household equipment) of the enterprise financial results are written off as other operating expenses.

Before the production period of products (works, services) inventory on account 3290 “Other overdue expenses” and the balance of the unaccounted amount of the value of household equipment the order in which the transactions related to the issue are reflected in the accounting we will consider in the following example. From the date of manufacture of the product in the enterprise previously suspended. Inventory and household equipment in use (special clothing) and shoes) cost deferred costs when put into use to the accounts (3200), ie 3290 "Other overdue expenses" ebited to the account. This inventory and household equipment (special clothing) and shoes) of unaccounted expenses (3290 «Other deferred Expenditures ”account - the amount of 800,000 soums.

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When products (works, services) are stopped before the end of production at the expense of equipment in use (special clothing and footwear) the amount of outstanding expenses (balance of deferred expenses) period by deducting other operating expenses from the cost structure related transactions are reflected in the accounting of the enterprise as follows:

debit 9430 "Other operating expenses" account 800,000 soums; credit 3290 “Other deferred Expenses ”account 800,000 soums.

Inventory and farm equipment provided to the structural units of the enterprise on special cards that can be opened for each structural unit in the enterprise warehouse taken into account. Issuance of inventory and farm equipment on special cards and

return, as well as inventory and farm equipment that has become obsolete submission is reflected.

Putting inventory and farm equipment into operation and putting them into storage several options for setting up a quick (quantitative) return account you can also apply:

a) in the first option - on the movement of inventory and farm equipment Registration of transactions is carried out with the initial documents:

- Inventory and household equipment from the warehouse of the enterprise to the warehouse of the structural unit (special storage) by writing an application or limit card formalized;
- Warehouse of inventory and household equipment (special storage) place) to return to the enterprise warehouse to draw up a consignment note or entries on the limit card formalized with;
- obsolete and obsolete inventory and household equipmentwarehouse of the structural unit in the form of scrap metal, waste, wood, etc.

(special storage place) is formalized by a consignment note;

b) in the second option - the warehouse of the structural unit (special storage space) workers have become obsolete and obsolete inventory from the enterprise warehouse and they exchange pieces of farm equipment for useful ones (one together) and that is it inventory and household equipment in the warehouse (special storage area) of the structural unit does not lead to a change in the total amount of reserves. So in this case initial documents for the transfer of inventory and farm equipment are not formalized. Due to the good use of exchange inventory and farm equipment withdrawal (write-off).

In the second option, the enterprise inventory and farm equipment in use from the warehouse to the warehouse of the structural unit (special storage area) or component release (transfer) from the warehouse of the division (special storage) to the warehouse of the enterprise or the primary documentation of receipt is the warehouse of the structural unit (special storage) leading to a change in the amount of reserves of these values will be formalized only for future transactions.

The above variant (the second option) is used for storage and equipment.

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The equipment management system is well organized, as well as identification and control which is recommended to apply in enterprises where the work is well establishedis done.

Warehouse of inventory and household equipment (special storage) place) to workplaces for a period of more than one month is done accordingly. The initial delivery of inventory and farm equipment to the master on the basis of the application and personal cards are issued.

Personal cards are sent to each workplace, each receiving inventory and farm equipment opens a copy to an adjuster or worker. The worker received an ID card signs for equipment.

Better then than the warehouse (special storage area) of the content unit in case of obsolete inventory and farm equipment to those who are given pieces (one together) with the initial documents not formalized or with the following entries on the employee's ID card formalized: employee of the structural unit warehouse (special storage area) by accepting inventory and farm equipment that are unusable the employee signs the receipt, indicating the date of receipt receipt of usable inventory and farm equipment signs on. Inventory and farm in good condition exchange only inventory and equipment that is unusable leakage due to good use of farm equipment (from the account) issue).

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Inventory and farm equipment that are in good condition to give back without being used or premature or as a result of violation of the rules of use to the application for the conversion of obsolete inventory and farm equipment mainly done. Not valid on the employee's ID card delivery and use of existing inventory and farm equipment the receipt of inventory and farm equipment that is in good condition records are made. These records on the employee's ID card structural subdivision warehouse (special storage area) employee and inventory and farm certified by the signature of the employee receiving the equipment.

Typically, inventory and farm equipment are stored for less than a month (a shift, other periods determined by the enterprise), inventory and the system of marking of transfer of household equipment is applied.

In the marking system, inventory and farm equipment are assigned to workers without registration in any documents on the basis of the given marking stamp is given.

Typically, the marking given on the equipment is in the form of metal (iron or other metals), with each marking stamp number of subdivision, subdivision warehouse (special storage place), as well as the employee's sign number or the serial number of the marking stamp is lowered. To the number of tools required for each employee's table number the given marking stamp is prepared.

The marking stamp assigned to the manufactured equipment is a structural subdivision signed by the person (master) authorized to the warehouse (special storage place) when the application is submitted to the employees, a structural unit of the enterprise, issued to them in a special notebook (personal card) under a personal signature. Har a structural subdivision warehouse under a marking stamp issued on an equipment (special storage area) worker provides only one item.

For use in the work of workers in the marking system with a single grain mark take inventory and farm equipment in the following order: how many pieces of worker if necessary to take inventory and farm equipment, a structural subdivision warehouse (special storage space) to the number of pieces of equipment offers. Structural subdivision warehouse (special storage area) employee to employee when providing inventory and farm equipment, provided inventory and farm equipment the marking stamp given to the equipment in the stored rack compartment places. Storage of inventory and household equipment (special storage) place) when the worker submits the marking mark given to his equipment takes back.

In a two-piece marking system, workers are short-lived two types of marking when inventory and farm equipment are put into use The mark is applied: to which of the workers of inventory and farm equipment the employee's table number is lowered to indicate that it has been issued marking and which inventory and farm equipment was given to the worker nomenclature number of inventory and farm equipment used to identify lowered marking stamp.

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Marking given to equipment with the employee's license plate number stamp inventory and farm equipment structural unit warehouse (special storage location) until the receipt of the worker, inventory and farm equipment and to the component warehouse (special storage space).

Marking stamp issued to equipment with nomenclature number in the appropriate compartment of the rack until the inventory and farm equipment are delivered stored, and appropriate control when inventory and farm equipment are provided devices.

Marking stamp issued to equipment with nomenclature number as well as special tokens that are given to the equipment when needed can be applied. Which inventory they have in addition to the marking mark and as stocks of farm equipment have been reduced to a minimum will be designed to give an alarm (message).

When to send a certain type of inventory and farm equipment to the worker (in which shift) using other structures of the tokens to determine whether they are given possible. Until these tokens, inventory, and farm equipment are handed over to the workers, The component is stored in the warehouse (special storage area) employee, inventory and when farm equipment is provided, it is placed in the appropriate control devices.

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Inspect, sharpen, or repair inventory and farm equipment in duplicate by the employee of the departmental warehouse (special storage place) at the time of delivery draws up a receipt (order). Receipt of inventory and household equipment (order) to the laboratory (repair workshop) with the first copy, the second a copy is issued, signed. The second copy of the receipt (order) remains in the compartment warehouse (special storage area) and inspected (sharpening, laboratory) repair of inventory and farm equipment after repair) workshop).

Rare according to the list approved by the head of the enterprise (not found) or contains precious metals or precious stones inventory and farm equipment, inventory and farm equipment also a subdivision warehouse (special storage) for the use of equipment place) to the application signed by the authorized person. In the application must be signed by the worker receiving the inventory and farm equipment. Inventory

and to the warehouse of the structural subdivision (special storage place) the application is returned upon submission.

Special clothing for workers, approved special clothing, free provision of special footwear and other personal protective equipment The standard norms on the network, as well as special clothing for workers, special providing footwear and other personal protective equipment in the manner prescribed by the collective agreement.

Provide workers with special clothing and return it by workers must be reflected on the personal card.

Documents for the issuance of special clothing to workers (application, etc.), along with other requisites, the basis for filing, the expiration date, which can be worn on the personal card, can be used when returned the degree of validity (percentage) should be reflected.

Control over the period of use of special clothing in enterprises is set. To do this, for example, to them by indicating the date of transfer to the employee It is recommended to put a stamp.

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The special clothes given to the workers are the property of the enterprise and they are:

when he is fired, in the same enterprise itself, the special clothing given to him, is special footwear and personal protective equipment are not provided for in the norms when transferred to another job, as well as the period during which they can be worn should be returned when you get a new one instead.

Duty warehouse for special clothing for collective use (special storage area) or on plots and to workers only they may be issued at the time of the intended work or to certain workplaces (for example, woolen coats at outdoor posts, electrical networks (items) the installation must be electrically insulated gloves and so on) and should be given from one shift to another. In such cases, special clothing is appropriate is the responsibility of the individual. Duty special clothing and accessories are separate on the card with the sign "Duty".

Workers wear special clothing for cleaning, disinfection, repair, as well as the approach of summer (warm) time of winter (warm) special clothing in the accounts to

be kept in an organized manner formalized and material on the receipt of special clothing signed by the responsible person.

Special clothing for workers is provided from cleaning, disinfection, repair and after storage (warm special clothes and special shoes), at the reception receipt of special clothes on the registered accounts with the signature of the employee (on the column provided for this) is increased.

Repair and maintenance of inventory and household equipment of the enterprise costs of rendering (e.g. sharpening a special tool, a separate node and replacement of parts, etc.) from the function of inventory and farm equipment are included in production costs or period costs.

Implemented in order to keep inventory and farm equipment in working condition accounting for increased repairs and maintenance costs

we will consider the order of reflection in the account in the following example. Inventory and farm keeping the following items in working condition, which are considered as equipment repair work was carried out for the purpose.

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Two cases (by whom the repair work is performed and the costs incurred from the source of the visit).

Case 1

Repair of fire safety equipment (water pump) in production carried out in the enterprise itself. Repair costs are as follows consists of: auxiliary material costs 350 000 soums and calculation of wages to workers 100,000 sum.

Operations related to the repair of inventory and farm equipment reflected in the accounting of the enterprise as follows: *debit 2510 «General*

Expenses "account 450,000 soums;

loan 1090 "Other materials" account 350,000 soums;

credit 6710 "Salary Officer

Settlements with the account "100,000 soums;

Case 2

The contractor carried out the following repairs:

- equipment used in the current repair (adjustment) of equipment repair costs 150,000 soums;
- special clothes in the repair shop - repair costs

250,000 soums;

- Beds for preschool education at the enterprise repair cost 500,000 soums;
- Equipment for writing in the accounting of the enterprise (placed on the table) tools and so on) - repair cost 50,000 soums.

Operations related to the repair of inventory and farm equipment reflected in the accounting of the enterprise as follows: *debit 2010 "Main production" account 150,000 soums; debit 2310 "Auxiliary production" account 250,000 soums; debit 2710 "Service farms »account 500,000 soums;*

debit 9420 "Administrative expenses" account 50,000 soums; credit 6010 «Goods to suppliers and contractors Accounts payable "account 950,000 soums.

In use, but later on its function unused inventory and farm equipment as other operating income In the account 9390 "Other operating income" this inventory and economy can be received at the net realizable value of the equipment. In this case, if this taking into account overdue expenses on inventory and farm equipment if there is a balance in the accounts, then they are also as expenses for the reporting period in the financial results, ie in the account 9430 "Other operating expenses" should be **In use, but later on its function re-entry of unused inventory and farm equipment into the warehouse The procedure for reflecting related transactions in the accounting is as follows**

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Let's look at an example. In use, but then its function re-entry of unused inventory and farm equipment into the warehouse done.

Two cases (inventory and farm equipment at the expense of commissioning) from the order of extraction).

Case 1

In use, but later on its function the cost of using unused inventory and farm equipment fully deducted from the expenses of the relevant reporting period. Inventory

and cost of commissioning of household equipment - 2,500,000 soums and recycling The net sales value at the time of entry into the warehouse was 2,100,000 soums.

In use, but later on its function by re-entering unused inventory and farm equipment into the warehouse related transactions are reflected in the accounting of the enterprise as follows:

debit 1080 "Inventory and farm equipment »account 2 100 000 soums;

loan 9390 Account "Other operating income" 2 100 000 soums.

At the same time, it was debited from off-balance sheet accounts to the sum of inventory and farm equipment:

off-balance sheet 014 «Inventory in use and household equipment "account 2,500,000 soums.

Case 2

In use, but later on its function the cost of using unused inventory and farm equipment to the accounts taking into account the overdue expenses (3200), i.e. 3290 "Other Deferred expenses ". Inventory and unaccounted for costs of farm equipment (3290 "Other deferred expenditures "balance) - 2,200,000 soums and re-warehouse income The net selling price was 2,000,000 soums.

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In use, but later on its function by re-entering unused inventory and farm equipment into the warehouse related transactions are reflected in the accounting of the enterprise as follows:

- other operating at the net realizable value of inventory and farm equipmentWhen income is received:

debit 1080 "Inventory and farm equipment "account 2,000,000 soums;

loan 9390 "Other operating income" account 2 000 000 soums.

- unrecorded costs of inventory and farm equipment(balance on deferred expenses) is the sum of current expenses when written off as other operating expenses:

debit 9430 "Other operating expenses" account 2,200,000 soums; credit 3290 "Other deferred expenses "account 2,200,000 soums. Outgoing or manufacturing products, works and services not used for display or for the management needs of the enterprise inventory and farm equipment items should be written off.

Inventory and farm equipment are issued in the cases provided for in FSA No. 4 can go. Spiritual and physical obsolescence of inventory and farm equipment, accidents, natural disasters and other emergencies.

Inventory and farm equipment are accounted for as a separate object of accounting the release only takes place when they are actually physically (in kind) out is increased. In doing so, inventory and farm equipment produced the value of the object the end of the transfer of goods (works, services) to the cost of goods is actually physical (in kind) may not coincide with the exit period.

Revenues and expenses from the disposal of inventory and farm equipment financial results as other operating income and expenses should.

The value of inventory and farm equipment from off-balance sheet accounts issue when it is actually written off and with primary account documents only if approved.

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9.2. Accounting for inventory and farm equipment in primary documentation

Including the purchase of inventory and farm equipment by enterprises purchase, free transfer, way of receipt as a share in the charter capital and may be purchased by other means provided by law or can be produced independently by the enterprise.

Composition of inventory and household equipment produced at the enterprise by subdivisions-manufacturers (shops) to the enterprise warehouse (other storage) is formalized by the relevant primary documents.

From application-consignment notes and (or) consignment notes to enterprises for these purposes recommended for use. Application-consignment note (consignment note) rule three written in a copy. Usually the first copy is produced inventory and farm equipment receipts and write-off of costs on relevant orders for accounting, the second copy is produced inventory and farm equipment will be transferred to the enterprise warehouse (other storage facilities) together with the facilities, the third copy remains with the component manufacturer.

Receipt of purchased inventory and farm equipment and their movement, as well as their outflow in a manner similar to other inventories and formalized with the initial documents on the form. As well as inventory and their movement based on the

characteristics of the accounting of farm equipment other primary documents that reflect can also be used.

Inventory and household equipment from enterprise warehouses (other storage) limit-zabor card and independent by the enterprise on the movement of inventory and farm equipment based on other initial documents developed as follows.

Based on the characteristics of the technological processes of production, inventory and household equipment produced at the enterprise to the enterprise warehouse without actually importing them, the manufacturer (user) of the enterprise direct transfer to the structural units is possible.

To workers and employees engaged in hazardous working conditions special clothing, special footwear and other personal protective equipment transfer and cleaning, repair, off-season storage, retrieval when unusable «Special clothing, special shoes and soles in the order of the account of other means of protection »(appendix 23 see).

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“Special clothing, special footwear and other personal protective equipment special clothing, special footwear and soles the following information on other means of protection in the order is displayed:

- last name, first name, patronymic, list (table) of the receiving employee (employee) number;
- code and name of the unit of measurement;
- name, nomenclature number, quantity, date of commissioning, serviceterm;
- a sign of return. In this case, the returned special clothing, special date, quantity of footwear and other means of personal protection, the percentage of validity is displayed.

“Special clothing, special footwear and other personal protective equipment means of accounting of means »by the responsible person in one copy is formed. Signed by the head of the department and the person responsible for the material. Special clothing, special footwear and other means of personal protection make and return to the recipient and warehouse, respectively signatures.

Inventory and farm equipment are far from the enterprise’s distribution warehouse to the worker "Inventory and farm equipment when given for use over time registration card ”(see Annex 24) are given. Workers from the enterprise distribution warehouse of inventory and household equipment to the brigade also the brigadier's «Inventory and household equipment accounting card "can be issued with the signature. Inventory and

The following information is provided on household equipment:

- last name, first name, patronymic, professional position of the receiving employee (employee), list number;
- name, nomenclature number, service life;
- date, amount, percentage of fitness given to the employee;
- date, amount, percentage of fitness returned by the employee;
- a sign of departure. This includes inventory and farm equipment

“Write-off of inventory and household equipment number, date and amount of the act.

"Inventory and household equipment record card" in one copy inventory and facilities by the person in charge of the material distribution warehouse to each employee or person responsible for receiving the equipment.

The card is signed by the person responsible for filling out the card. Inventory and acceptance and return of farm equipment are accepted accordingly with the signatures of the buyer and the distribution warehouseman in the shop. Distribution of the shop "Inventory and household equipment accounting card" stored in the file by the person responsible for the material in the warehouse.

Repair of existing inventory and farm equipment (equipment equipment repair, sharpening, replacement of parts and components) and orders for dry cleaning «Repair of inventory and household equipment order ”.

Repair in the "Order for the repair of inventory and household equipment" and name, inventory number and quantity, name and code of work to be performed on the order, inventory and farm comments on the equipment are displayed.

"Order for the repair of inventory and household equipment" in duplicate repair and cleaning of the inventory and farm equipment to be established by the head of the

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department or department to be promoted. «Inventory and farm equipment repair order »inventory and farm equipment repair and is filled in for each worker or person in charge of cleaning.

Receipt and return of inventory and farm equipment, respectively signed by the recipient and the applicant. «Inventory and acceptance of the first copy of the "Order for the repair of farm equipment." the materially liable person who submits the second copy in person stored in person.

Determining the invalidity of inventory and farm equipment and accounting for them The scope of work to address issues of output, their specificity the enterprise may establish a commission, taking into account the characteristics of disable as a result of natural wear, breakage (damage) or deterioration by the commission when leaving inventory and farm equipment "Act of write-off of inventory and household equipment".

The commission is formed under the chairmanship of the head (deputy head) of the enterprise. Commission relevant specialists of the enterprise, accounting staff, inventory and the persons responsible for the equipment must be included in the integrity of the farm equipment. Commission is established by the order of the head of the enterprise.

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Part of the Commission's inventory and farm equipment use issues The responsibilities of the following are:

- inventory and household equipment provided for write-offdirectly review and invalidate or reuse them later determine the possibility (impossibility) or expediency of recovery;
- Reasons for write-off (physical obsolescence, use is normalviolation of conditions, accident, fire, natural disaster, etc.);
- before the write-off of inventory and household equipmentidentification of the person guilty of obsolescence, in the legislation to the management of the enterprise on liability in accordance with the established norms make suggestions;
- Separate inventory and farm equipment items that are written offparts, details, materials and other parts determination;

- Certificate of write-off of inventory and household equipment draw up and issue a certificate to the head of the enterprise or a person authorized by him submission for approval;

- demolition (write-off) of written-off objectsafter approval of the act) the valid nodes, details obtained, that is including the presence of precious metals, materials and others control the receipt of parts.

The commission is deducted from the account with the mandatory participation of representatives of the enterprise ac assessment of material values obtained from demolition of extracted objects performs.

Material values obtained from the violation are formalized by consignment notes and delivered to the enterprise warehouse. From the account on several acts a single consignment note for material values obtained from the demolition of the removed objects and all deregistration acts will be displayed. The material values mentioned above are accounting the main in the debit of the accounts (1000), which account for the materials in the account in connection with accounts that account for other income from activities reflected as other operating income.

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In the "Act of write-off of inventory and household equipment": from the account the name of the inventory and farm equipment produced and their specific features, quantity; actual cost; the value of the object to the write - off date the amount transferred to expenses; specified service life (volume of work); date of commissioning (month and year); reasons for dismissal;

write-off of the object and recovery of material damage from the guilty persons suggestions are displayed. “Write-off of inventory and household equipment act "by the head of the enterprise or a person authorized by him confirmed.

"Certificate of write-off of inventory and household equipment" in duplicate formed by members of the commission appointed by the head of the enterprise signed and approved by the head of the enterprise. First copy accounting the second copy is materially liable for being the basis for the write-off remains in person. Write-off of unusable inventory and farm equipment only after approval of the application by the head of the enterprise.

After the write-off of obsolete inventory and farm equipment is completed determine the financial result from the outflow of inventory and farm equipment In order to get out of the inventory and farm equipment by the enterprise accounting costs associated with their departure and the materials from their departure reference book ".

This leakage and damage (breakage) of inventory and farm equipment in the reference costs associated with mitigating the effects, as well as inventory and farm name, weight, price of materials obtained at the write-off of equipment and the amount is displayed. Inventory and farm in the "Outcome" line financial results from equipment outflows are shown.

Availability and movement of inventory and farm equipment for the reporting period inventory and farm equipment to generalize information about the head of the enterprise on the basis of primary accounting documents related to income and expenses "On the movement of inventory and household equipment," approved by report ".

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Inventory in the Inventory and Household Equipment Movement Report and the name and inventory number of farm equipment, inventory purchased by the enterprise, and name of the supplier of household equipment (supplier of goods), inventory and balance of household equipment at the beginning of the reporting period (amount and amount), report receipt during the period (date of receipt, number of the document on which it is based, amount and amount), outflow and use during the reporting period commissioning (date of issue and commissioning, which was the basis document number, amount and amount) and the balance at the end of the reporting period (amount) and the sum) is displayed.

"Report on the movement of inventory and household equipment" material in duplicate by the responsible person at the end of the reporting period ie every month or formed at the end of the quarter. Signed by the accountant and the person in charge of the material. The first copy of the report is the attachment of the documents on which the report is based the second copy is in the possession of the materially responsible person remains.

Inventory and availability of inventory and farm equipment and the name of the farm equipment (nomenclature number) or their group (in the section of enlarged sets, the date of commissioning (month, year) by the actual cost of procurement (production) with indication, place of use (by structural subdivisions) and materially responsible persons by the accounting department of the enterprise for the purpose of reflecting in the accounting records "Inventory and household equipment accounting account" is recommended. In this case, the quantification of inventory and farm equipment and information on the decrease in total indicators inventory and economy The column "Contents of business operations" on the groups of equipment The line is indicated by a "minus" sign.

In the "Accounting of inventory and household equipment":

- purchased by the enterprise (received by the enterprise) and 1080 Inventory and farm equipment recorded in the account "Inventory and household equipment" equipment;

- at the time of commissioning, the cost is fully incurred and off the balance sheetexcept for account 014 "Inventory and farm equipment in use" received inventory and farm equipment;

- taking into account the cost of deferred costs at commissioningto the accounts (3200), ie to the account 3290 "Other overdue expenses" inventory spent and written off to expenses in the relevant reporting periods and an analytical calculation of farm equipment is performed.

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§ 10. Features of accounting for containers

Transactions with tara and related materials are inventories **operations with have always had their own characteristics. Tara** - used for storage, packaging and transportation of products (goods) the material object that represents the product. The concept of "containers" material production products in industry, trade and catering including materials used for packaging and transportation of goods takes in accordance with Article 414 of the Civil Code of the Republic of Uzbekistan, if unless otherwise provided by the contract of sale and it if it does not arise from the nature of the

obligation, the seller ships the goods to the buyer or wrapped, must be placed in a container according to its nature and (or) except for goods that do not require packaging.

A purchase agreement sets out requirements for packaging and packaging otherwise, the goods are in the usual manner for such goods, if the requirements are specified if the seller delivers the goods to the buyer in a container that meets these mandatory requirements and (or) must be submitted wrapped.

Mandatory for packaging and (or) packaging in the manner prescribed by law the seller carrying out business activities, if the requirements are provided the goods to the buyer in a container that meets these mandatory requirements and (or) must be submitted wrapped.

The basic rules of accounting are: setting the time of recognition, classification, assessment of book value, costs included in the cost of containers The determination then recognizes the value of the scans as an expense, including costs acquisition, reduction of the value of containers to the net value of sale (valuation); is to determine the financial consequences of their exit.

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Depending on the functions they perform, the containers are divided into:

- storage of inventory or production of productsimplementation of the technological process of production, performance of works and provision of services containers for storage (storage containers);
- in the process of production of inventories, warehouses or trade containers for packaging (packaging for packaging);
- from the manufacturer (supplier) of inventoriesfor transportation and storage during the movement to the consumer (buyer) intended containers (containers for transportation).

From producer (supplier) to consumer (buyer) more than the terms (conditions) of delivery and the number (times) of use disposable and disposable containers.

Recycled containers supplier (manufacturer) between the buyer (consumer) and the commodity as determined by law or contract after discharge from reserves the goods must be returned to the supplier.

When disposable containers are put into production or inventory costs are written off by the enterprise when inventories are depleted and will not be returned.

External and direct packaging according to the functions performed by the containers divided into containers. Direct (primary) packaging containers are self-contained is inseparable from the goods and is a means of storing the goods (e.g. bottles for beverages and plastic bottles, gesture cans, etc.). Outer packaging placement (e.g. poetilen and paper bags, boxes, etc.) is primary protects from damage and external influences.

Analytical accounting of containers is carried out on the following types:

- containers made of wood;
- Cardboard and paper containers;
- metal containers;
- plastic containers;
- Containers with tumors;
- Containers of non-woven and non-woven materials;- and other containers.

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As well as for the preparation and repair of containers specially designed materials and details - tarabop materials (box assembly) details for, barrel board, iron flange, curtain and polyethylene plug, viscose woven caps, dice paper, etc.) are also taken into account.

In order to ensure the safety of loaded products (goods) additional equipment of wagons, ships, motor vehicles and other vehicles Items intended for 1010 "Raw materials and supplies" account carried out.

The main tasks of accounting are:

- Preparation of containers, their arrival and processing in warehouses, shopsto production units and other storage facilities accurate and timely documentation of transactions;
- control of the integrity of the movement and storage at all stages of storageto provide;
- purchased from manufacturers or packaging repair companies anddetermination of the cost of containers produced by the enterprise;

- standards of consumption of containers for each product, packaging andcalculation of the consumption of containers due to the specific characteristics of the containers to order;
- reusable, which must be returned by the buyertimely return of containers and, if necessary, in the legislation

control the application of sanctions for non-timely return in the prescribed manner to do;

- Determining the financial results of operations related to containers.

Use pots wisely so that they are stored and idol-free In order to ensure:

- of all kinds, whether empty or occupied with material valuesorganization of good storage of containers;
- Systematic inspection of containers, repair requiredidentification of containers and ensuring its timely transfer;
- identification of unused and redundant containers for the enterprise and to sell them in the prescribed manner;
- increase the number of rotations of reusable containers, the first it is their turn to be careful with them and to load and unload them

to carry out their work in accordance with the rules by exercising control over the board need;

- ensure timely return of reusable containers;
- Damage caused by the culprits who caused the deficit and loss recovery of value in accordance with the law;
- Receipt and transfer of containers from warehouses, as well as their removal from the enterpriseresponsible persons authorized to sign documents authorizing the departure compile a list or retrieve and assign material values to these tasks the person in charge who has the right to sign the documents on which the implementation is based upload to individuals.

The unit of accounting of the containers is independently operated by the enterprise, to form complete and reliable information about them and their in order to ensure adequate control over the availability and movement determined. Features of

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containers, their purchase and use depending on the order, the unit of containers is their type, nomenclature number, category, can be a kind of group and so on.

All types of containers (as household inventory) in accordance with FSA No. 21 in addition to being used) the existence and movement are referred to as follows: - in enterprises engaged in trade and catering - 2950 on the account "Busy and empty containers";

- at other enterprises - on the account 1060 "Containers and packaging materials". This a tarabop designed to prepare and repair containers on the bill materials are also taken into account.

Retail and catering enterprises availability of glass containers (bottles, jars, etc.) in buffets and The movement is recorded in the account 2920 "Retail Goods".

Quantitative and by analytical accounting of the movement of containers warehouses, workshops, production facilities and others in the form expressed in money storage areas, materially responsible persons, types and groups of containers, as well for the purpose of their use.

Recognition of containers, assessment of book value, included in the cost of containers cost determination, the cost of the scans as an expense, including cost subsequent recognition, up to the net value of the sale (valuation) of the value of the containers reduction; financial from their inventory transfer and withdrawal

Determining the results and reflecting them in the accounting records inventory as an integral part of the reserves in the order provided for in the above paragraphs is done.

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10.1. Accounts receivable from suppliers.

Disposable containers in the supplier's account.

Once designed for packaging products during the manufacturing process

The cost of containers used includes the cost of goods in retail outlets and warehouses containers used for packaging are included in the cost of sales.

In accordance with paragraph 1.1.2 of the "Regulations on the structure of expenditures", related to the production of materials purchased for packaging products

material costs and the cost of production is entered. Disposable containers are manufactured by the enterprise costs incurred or when inventories are depleted is written off and does not need to be returned. In the production process The cost of containers for packaging is added to the cost, and those used for packaging and sale of goods in retail outlets and warehouses costs are incurred.

One of the enterprises engaged in trade and catering activities cost of disposable containers 2950 "Busy and empty containers" from the account 9410 "Sales expenses" is debited and sold is included in current expenses as expenses.

Disposable containers in other enterprises 1060 «Tara and tara materials ”and is transferred to:

- 2010 «Main production», 2310 «Auxiliary production», 2510

"General production costs" 2610 "Disposable products in production", 2710 to the accounts of "service farms" (ie the development of the product is added to the cost of production) - if the packaging of the product is the main, performed in ancillary production shops and service farms increased;

- to the account 9410 "Sales expenses" (ie added to current expenses) - ifpackaging of the product in containers after their delivery to the warehouse or in the process of selling products (goods).

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The value is a commodity for sale wrapped in this container reflected in the accounting records of inventories included in the selling price of inventories the order of delivery depends on the place of packaging of the product in the example.

Case 1

The company is also engaged in the production of distilled water purchased PET bottles for distilled water.

The injection into the containers is carried out during the production process. Distilled water the cost of PET bottles for bottling is 2,000,000 soums and the amount of value added tax is 400,000 soums. Value added The amount of tax is accepted for reimbursement.

Receipt of PET-bottles for bottling distilled water and transactions related to the transfer to the production shop in accounting is displayed as follows:

- Receipt of PET bottles for distilled waterwhen done (without VAT):

debit account 1060 "Containers and packaging materials" 2,000,000 soums; credit 6010 «Goods to suppliers and contractors

Accounts payable "account 2,000,000 soums; - amount of value added tax accepted for reimbursement:

debit 4410 «Taxes and other obligatory payments to the budget

Payments (by type) for 400,000 soums;

credit 6010 «Goods to suppliers and contractors

Accounts payable »account 400 000 sum;

- Production of PET bottles for distilled watergiven to the shop: *debit 2010 "Main production" 2,000,000 soums; credit 1060 Account "Containers and packaging materials" 2 000 000 soums.*

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Case 2

Auxiliary for wrapping PET bottles filled with distilled water cardboard boxes in the production shop (as a disposable container) prepared. Packaging of finished products in PET bottles the boxes are made in the warehouse of the delivered finished product. Cardboard The cost of production of boxes is 2,250,000 soums.

Cardboard boxes are associated with the receipt and delivery to the production shop transactions are reflected in the accounting as follows:

- When importing cardboard boxes:

debit account 1060 "Containers and packaging materials" 2,250,000 soums;

loan 2310 "Auxiliary production" 2 250 000 rubles;

- Cardboard for wrapping finished products in PET bottles

When the boxes are delivered to the finished product warehouse: *debit 9410 "Sales expenses" 2 250 000 soums; credit 1060 Account "Containers and packaging materials" 2 250 000 soums.*

Case 3

Eskimo, which is engaged in the retail sale of food products. trade "store confectionery in disposable paper boxes sells. Placement of confectionery in paper boxes is carried out in retail outlets and 2,000 paper boxes worth 500 soums each given.

Delivery of paper boxes to sales outlets of JSC "4th Bus Palace" reflected in the accounting as follows: *debit 9410 "Sales expenses" 1,000,000 soums; credit 2950 «busy with goods and empty containers "account 1,000,000 soums;* (1,000,000 soums = 2,000 units x 500 soums).

Accounts receivable from reusable containers.

Suppliers and buyers of goods on the issue of turnover of containers basic requirements for determining the relationship Republic of Uzbekistan It is regulated by Article 450 of the Civil Code. Deliver a product the buyer (recipient), unless otherwise provided by the transfer agreement supply of reusable packaging and packaging materials return to the employer in the manner and within the period prescribed by law. Other packaging and packaging materials are only in the product delivery contract should be returned to the supplier only in the cases provided for.

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The above criteria define: by the buyer corresponding to the reusable combs by its description delivery of goods in these cases so that the containers may not be returned must be specified in the contract. These are mostly under certain conditions in cases where it is not advisable or possible to return the containers it can. For example, the delivery of goods requires large material costs may be in enterprises located in remote mountainous areas.

Recycled containers supplier (manufacturer) between the buyer and the inventory goods in the manner prescribed by law or contract after release must be returned to the supplier.

Under the terms of the contract, the buyer purchases reusable containers its value to the supplier in cases where it is not obliged to return the goods to be sold in the invoice packed in it are included in the selling price of inventories. In this case, the buyer income In order to create an opportunity to determine the value of the scan has the right to show separately. There are many non-refundable items at the supplier the

account of disposable containers at the expense of sale of inventories is done in a similar way.

In this case, reusable containers that do not need to be returned transactions related to the return of goods to the supplier's accounting reflected in a similar way to the purchase of reusable containers from abroad is added. The value of the empty containers returned to the supplier is the delivery of the goods belongs to the buyer (packaging supplier) by the supplier (receiver) paid at the price specified in the contract (purchase, delivery, etc.) is given.

Under the terms of the contract, the buyer purchases reusable containers its value invoice and (or) other in cases where it is necessary to return the way (accompanying the goods) is specified in the relevant contracts in the documents sale of packaged products (goods) in a separate row in the amount is added to the price. Many times in suppliers of goods receipt of used containers when returned is in the relevant contracts in the specified amounts. Many times it needs to be returned return of used containers by the buyer and receipt of containers by the supplier from whom the inventory was purchased is not considered a revenue-generating operation.

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Reusable containers that need to be returned are marked if they are not repaid on time and in number, it is essential to issue them to the accounting department as income and expenses from activities in the reporting period in which they occurred reflected at current value. Return reusable containers contract for non-fulfillment of obligations under (delivery, purchase and sale) etc.) may provide for additional sanctions.

When reusable containers that need to be returned are not returned occurring in determining the period of payment of value added tax enterprises to formalize contracts in order to avoid difficulties should be approached with caution. For example, tax officials are increasing the number of containers with customers so that they do not calculate VAT on the date of shipment they must indicate in the contract that the returnable containers are provided.

Also the date on which the containers must be returned to the supplier and we recommend that you also specify the order in which they are returned.

In conclusion, based on the above, it had to be returned their validity in cases where reusable containers are not returned in a timely manner value added when the value is lower than the cost reflected in the accounting from the cost of the taxable base containers for tax purposes is set out.

Accounting for reusable containers that need to be returned

We will consider the order of reflection in the account in the examples. developed in the enterprise the finished product (distilled water) is sold in plastic containers and is a value added tax payer. There are 4 pieces in each 4,000 plastic containers were sold in wooden boxes. Wooden boxes should be returned.

Based on the value of the wooden boxes and the number of their returns consider four cases.

Case 1

The cost of wooden boxes is 21,000 soums. 1,000 of wooden boxes the unit is returned in serviceable condition.

Operations on wooden boxes to be returned reflected in the accounting as follows:

- when loading (releasing) products to customers:

debit 4010 "From customers and customers

Accounts receivable "account 21,000,000 soums;

credit 1060 Account "Containers and packaging materials" 21 000 000 soums; - When wooden boxes are returned by customers:

debit account 1060 "Containers and packaging materials" 2 100 000 soums; credit 4010 «From customers and customers

Accounts receivable "account 2,100,000 soums. **Case 2**

The cost and current cost of wooden boxes is 21,000 soums. Wood 900 of the boxes were returned in usable condition.

Operations on wooden boxes to be returned reflected in the accounting as follows:

- when loading (releasing) products to customers:

debit 4010 "From customers and customers

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Accounts receivable "account 21,000,000 soums;

credit 1060 Account "Containers and packaging materials" 21 000 000 soums; - When wooden boxes are returned by customers:

debit account 1060 "Containers and packaging materials" 18,900,000 soums; credit 4010 «From customers and customers

Accounts receivable "account 18,900,000 soums; (18,900,000 soums = 900 pieces x 21,000 soums); - When deducting the cost of non-returned wooden boxes: *debit account 9110 "Cost of finished goods sold" account 2,100,000 soums;*

credit 4010 «From customers and customers

Accounts receivable "account 2,100,000 soums;

(2,100,000 soums = 100 pieces x 21,000 soums);

- to the sum of the current value of non-returned wooden boxes:

debit 4010 "From customers and customers

Accounts receivable "account 2,100,000 soums;

credit 9010 "Income from the sale of finished products" account 2 100 000 soums;

(2,100,000 soums = 100 pieces x 21,000 soums);

- value added relative to the value of non-returned wooden boxesWhen calculating the tax:

debit 4010 "From customers and customers Accounts receivable "account 420,000 soums;

credit sheet 6410 «On payment to the budget debt (by type) »420,000 soums;

(420,000 soums = 2,100,000 soums x 20% / 100);

- Receipt of funds from buyers for non-refundable wooden boxeswhen falling: *debit 5110 "Account" account 2,520,000 soums; credit 4010 «From customers and customers Accounts receivable "account 2,520,000 soums;* (2,520,000 soums = 2,100,000 soums + 420,000 soums). **Case 3**

The cost of wooden boxes - 21,000 soums, their current value 22,000 soums. 900 wooden boxes were returned.

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Operations on wooden boxes to be returned reflected in the accounting as follows:

- when loading (releasing) products to customers:

debit 4010 "From customers and customers accounts receivable "account 21,000,000 soums;

credit 1060 Account "Containers and packaging materials" 21 000 000 soums; - When wooden boxes are returned by customers:

debit account 1060 "Containers and packaging materials" 19,800,000 soums; credit 4010 «From customers and customers

Accounts receivable "account 18,900,000 soums;

loan 9390 "Other operating income" account 900,000 soums;

(19,800,000 soums = 900 units x 22,000 soums);

(18,900,000 soums = 900 pieces x 21,000 soums);

(900,000 soums = 19,800,000 soums - 18,900,000 soums);

- When deducting the cost of non-returned wooden boxes: *debit account 9110 "Cost of finished goods sold" account 2,100,000 soums;*

credit 4010 «From customers and customers

Accounts receivable "account 2,100,000 soums;

(2,100,000 soums = 100 pieces x 21,000 soums);

- to the sum of the current value of non-returned wooden boxes: *debit 4010 "From customers and customers*

Accounts receivable "account 2,200,000 soums;

credit 9010 "Income from sales of finished products" account 2,200,000 soums;

(2- value added relative to the value of non-returned wooden boxes,200,000 soums = 100 pieces x 22,000 soums);

When calculating the tax:

debit 4010 "From customers and customers

Accounts receivable "account 440,000 soums;

credit sheet 6410 «On payment to the budget debt (by type) »440 000 soums;

(440,000 soums = 2,200,000 soums x 20% / 100);

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- Receipt of funds from buyers for non-refundable wooden boxeswhen falling:

debit 5110 "Account" account 2 640 000 soums; credit 4010 «From customers and customers accounts receivable "account 2,640,000 soums; (2,640,000 soums = 2,200,000 soums + 440,000 soums).

Case 4

The cost of wooden boxes is 21,000 soums, their current value is 20,000 soums sum 900 wooden boxes were returned.

Operations on wooden boxes to be returned reflected in the accounting as follows:

- when loading (releasing) products to customers:

debit 4010 "From customers and customers

Accounts receivable "account 21,000,000 soums;

credit 1060 Account "Containers and packaging materials" 21 000 000 soums; - When wooden boxes are returned by customers:

debit account 1060 "Containers and packaging materials" 18,000,000 soums; credit 9430 "Other operating expenses" account 900,000 soums; credit 4010 «From customers and customers accounts receivable "account 18,900,000 soums;

(18,000,000 soums = 900 pieces x 20,000 soums);

(18,900,000 soums = 900 pieces x 21,000 soums); (900,000 soums = 18,900,000 soums - 18,000,000 soums); - When deducting the cost of non-returned wooden boxes: *debit account 9110 "Cost of finished goods sold" account 2,100,000 soums;*

credit 4010 «From customers and customers accounts receivable "account 2,100,000 soums;

(2,100,000 soums = 100 pieces x 21,000 soums);

- to the sum of the current value of non-returned wooden boxes: *debit 4010 "From customers and customers*

Accounts receivable "account 2,000,000 soums;

credit 9010 "Income from the sale of finished products" account 2,000,000 soums;

(2,000,000 soums = 100 pieces x 20,000 soums);

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- value added relative to the value of non-returned wooden boxesWhen calculating the tax:

debit 4010 "From customers and customers accounts receivable "account 420,000 soums;

credit sheet 6410 «On payment to the budget debt (by type) »420,000 soums;

(420,000 soums = 2,100,000 soums x 20% / 100);

- Receipt of funds from buyers for non-refundable wooden boxes

when falling: *debit 5110 "Account" account 2 420 000 soums; credit 4010 «From customers and customers accounts receivable "account 2,420,000 soums;* (2,420,000 soums = 2,000,000 soums + 420,000 soums).

Repair and maintenance of reusable containers costs on (some details, cleaning, replacement of parts, etc.) period costs. Buyers of reusable containers obtained repairs made to return them to working condition upon return and maintenance costs (cleaning, some details, parts) replacement, etc.) by the buyer in the manner prescribed by the contract can be covered.

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Worker of reusable containers retrieved from customers repairs and maintenance performed to restore condition costs and buyers in the manner prescribed by the contract

We will consider the calculation of coverage by the following example. Of the enterprise according to the contract concluded with the buyer in the auxiliary production shop the recovered steel boxes were repaired. Repair Expenditures on: auxiliary material costs 500,000 sum; calculation of wages to workers 600,000 sums and from the workers' salary fund 12 the amount of social tax in the amount of 72,000 soums.

Operations related to the repair of iron boxes are in the accounting account is displayed as follows:

- In case of expenses on repair of iron boxes:

debit 2310 "Auxiliary production" account 1 172 000 soums; credit 1090 "Other materials" account 500,000 soums; credit 6710 "Salary Officer

Settlements with "account 600,000 soums;

credit 6520 «To target state funds payments "account 72,000 soums;

- The amount of work performed on the repair of metal boxes: *debit 4010 "From customers and customers accounts receivable "account 1,172,000 soums;*

credit 9030 Account "Income from work and services" 1 172 000 soums;

- in relation to the cost of work performed on the repair of metal boxeswhen calculating value added tax:

debit 4010 "From customers and customers accounts receivable "account 175,800 soums;

credit sheet 6410 «On payment to the budget debt (by type) »175 800 soums;

(175,800 soums = 1,172,000 soums x 15% / 100);

- At the expense of the cost of work performed on the repair of metal boxes when released: *debit account 9130 "Cost of work performed and services rendered" 1 172 000 sum;*

- *credit 2310 "Auxiliary production" account 1 172 000 soums;*

- Money from buyers for the repair of metal boxesWhen funds arrive:

debit 5110 "Account" account 1 347 800 soums; credit 4010 «From customers and customers accounts receivable "account 1 347 800 soums; (1,347,800 soums = 1,172,000 soums + 175,800 soums).

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Used many times to be returned in commercial establishments The accounting of containers is regulated in manufacturing enterprises is done in a similar way. Many times it needs to be returned instead of the account 1060 "Containers and packaging materials" at the expense of used containers Account 2950 "Busy and empty containers" is used.

The amount of the deposit is the goods of reusable containers supplier's account. Lots to be delivered with inventory supplier of goods for many types of disposable containers may recover a deposit from the buyer, which will be deducted from the buyer will be returned upon receipt in working condition (undamaged). Pledge for Tara price lists, special terms of delivery or in cases stipulated by other rules binding on the parties.

Reusable bills and invoices with a set amount of collateral (or) in other relevant (goods tracking) documents in the relevant contracts in a separate row for the specified amount of collateral, the products packed in it (goods) are not included in the selling price. Delivery of goods making receipts when returning containers that are reusable in suppliers at book value.

Used many times by the buyer to set the deposit amount Containers are serviceable (undamaged) to the supplier for reuse when returned to the case, the amounts paid to him (the transferor) returned. In this case, the amount of collateral is set for reusable containers return by the buyer and purchase of inventory in these containers Receipt of containers by the supplier of the received goods is profitable not considered an operation. Returnable containers to another supplier or in case of sale of the container to the manufacturer, this operation is in the accounting account recognized as a revenue-generating transaction.

A pledge amount is set for reusable containers if they are not repaid on time and in number, it is essential to issue them to the accounting department as income and expenses from activities are reflected in the reporting period in which they occurred that is, the amount of collateral set by the buyer to the supplier for these containers in case of non-return of reusable container the amount of the deposit is non-refundable and the supplier pays the amount of the deposit leads to financial results. The amount of collateral is set many times for non-fulfillment of obligations on return of used containers additional stations under the terms of the contract (delivery, purchase, etc.) can be assumed.

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When the amount of the deposit is set and the reusable containers are not returned occurring in determining the period of payment of value added tax enterprises to formalize contracts in order to avoid difficulties should be approached with caution. For example, tax officials are increasing the number of containers value added tax on the date of shipment or from the amount of collateral received containers that are returned in the contract with the buyer so that they do not count must indicate that it is being issued. In addition, the goods are scanned by the supplier indicate the date on which they are to be returned and the procedure for their return recommend **Reusable**

containers for which the deposit amount is set we will consider in the examples the order of reflection in accounting. Of the enterprise finished product (distilled) produced in an auxiliary production shop water) is sold in bottles and is a VAT payer. 2,000 bottles in a metal box with 4 pieces each sold out. Iron boxes must be returned. The amount of collateral for each iron box It is set at 40,000 soums.

The amount of collateral is the value of the installed metal boxes and the amount returned we consider two cases based on the number.

Case 1

The cost of the iron boxes with the amount of collateral is 30,000 soums reaches 500 of the installed iron boxes with the amount of collateral are usable returned in good condition.

Transactions related to steel boxes in which the amount of collateral is set reflected in the accounting as follows:

- when the amount of collateral is received from buyers: *debit 5110 "Account" 20,000,000 soums; loan 6990 "Other liabilities" account 20,000,000 soums;* (20,000,000 soums = 500 pieces x 40,000 soums); - when loading (releasing) products to customers:

debit 4010 "From customers and customers accounts receivable "account 15,000,000 soums;

credit 1060 Account "Containers and packaging materials" 15 000 000 soums; (15,000,000 soums = 500 pieces x 30,000 soums); - When customers return metal boxes with a deposit:

debit account 1060 "Containers and packaging materials" 15 000 000 soums; credit 4010 «From customers and customers

Accounts receivable "account 15,000,000 soums; - when returning the deposit to customers:

debit 6990 "Other liabilities" account 20,000,000 soums; credit 5110 "Account" 20,000,000 soums.

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Case 2

The cost of the iron boxes with the amount of collateral is 30,000 soums reaches 450 of the installed iron boxes with the amount of collateral are usable returned in good condition.

Transactions related to steel boxes in which the amount of collateral is set reflected in the accounting as follows:

- when the amount of collateral is received from buyers: *debit 5110 "Account" 20,000,000 soums; loan 6990 "Other liabilities" account 20,000,000 soums;* (20,000,000 soums = 500 pieces x 40,000 soums); - when loading (releasing) products to customers:

debit 4010 "From customers and customers accounts receivable "account 15,000,000 soums;

credit 1060 Account "Containers and packaging materials" 15 000 000 soums; (15,000,000 soums = 500 pieces x 30,000 soums); - When customers return metal boxes with a deposit:

debit account 1060 "Containers and packaging materials" 13,500,000 soums;

credit 4010 «From customers and customers accounts receivable "account 13,500,000 soums;

(13,500,000 soums = 450 pieces x 30,000 soums);

- The cost of non-refundable metal boxes with the amount of collateralwhen written off:

debit account 9110 "Cost of finished goods sold" account 1,500,000 soums;

credit 4010 «From customers and customers

Accounts receivable "account 1,500,000 soums;

(1,500,000 soums = 50 pieces x 30,000 soums);

- The amount of collateral for non-returned metal boxes with a set amount of collateralvalue:

debit 4010 "From customers and customers

Accounts receivable "account 1 739 130 soums;

credit 9010 "Income from sales of finished products" account 1 739 130 soums;

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(2,000,000 soums = 50 pieces x 40,000 soums);

(1,739,130 soums = 2,000,000 soums x 15% / 115);

- the amount of collateral to the value of non-refundable installed metal boxeswhen calculating the relative value added tax: *debit 4010 "From customers and customers accounts receivable "account 260 870 soums;*

credit sheet 6410 «On payment to the budget debt (by type) »260 870 soums;

(260,870 soums = 2,000,000 - 1,739,130);

- Collateral for non-return of installed metal boxesWhen deducting part of the amount:

debit 6990 "Other liabilities" account 2 000 000 soums; credit 4010 «From customers and customers accounts receivable "account 2,000,000 soums; (2,000,000 soums = 1,739,870 soums + 260,130 soums); - when the rest of the deposit is returned to buyers: *debit 6990 "Other liabilities" account 18,000,000 soums; credit 5110 "Account" account 18,000,000 soums;* (18,000,000 soums = 20,000,000 soums - 2,000,000 soums).

Repair of reusable containers and set the amount of collateral maintenance costs (some details, parts cleaning, replacement, etc.) are included in current expenses.

The amount of collateral refunded from customers is set many times repairs made to put used containers into working condition and maintenance costs (eg cleaning, some details, replacement of parts, etc.) can be covered by the amount of collateral.

The amount of collateral refunded from customers is set many times repairs made to put used containers into working condition and the costs of servicing them and provided for in the contract consider the following example of the calculation of reimbursement by customers in the order we go out the auxiliary production shop of the enterprise is isolated by the buyer iron boxes with the amount of collateral returned under the contract repairs have been made. Repair costs are as follows consists of: auxiliary material costs 300 000 soums and calculation of wages to workers 500,000 sum. The amount of collateral is 2,000,000 soums and the amount of collateral for the buyer's expenses agrees to reimburse at the expense of.

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The amount of the deposit is related to the repair of the installed metal boxes transactions are reflected in the accounting as follows:

- Expenses for repair of iron boxes with the amount of collateralwhen done:

debit 2310 "Auxiliary production" account 800,000 soums; credit 1090 "Other materials" account 300,000 soums; credit 6710 "Salary Officer Settlements with "account" 500,000 soums;

- The amount of collateral was performed on the repair of installed metal boxesamount of work:

debit 4010 "From customers and customers

Accounts receivable "account 800,000 soums;

credit 9030 "Income from work and services" account 800,000 soums;

- The amount of collateral was performed on the repair of installed metal boxeswhen calculating value added tax in relation to the value of work:

debit 4010 "From customers and customers

Accounts receivable "account 120,000 soums;

credit sheet 6410 «On payment to the budget debt (by type) »120,000 soums;

(120,000 soums = 800,000 soums x 15% / 100);

- The amount of collateral was performed on the repair of installed metal boxesWhen deducting the cost of work:

debit account 9130 "Cost of work performed and services rendered" 800,000 soums;

credit 2310 "Auxiliary production" account 800,000 soums;

- The amount of collateral was performed on the repair of installed metal boxesWhen deducting part of the amount of collateral for work:

debit 6990 "Other liabilities" account 920,000 soums; credit 4010 «From customers and customers accounts receivable "account 920,000 soums; (960,000 soums = 800,000 soums + 120,000 soums); - when the rest of the deposit is returned to buyers: *debit 6990 "Other liabilities" account 1 080 000 soums; credit 5110 "Account" 1,080,000 soums;*

(1,080,000 soums = 2,000,000 soums - 920,000 soums).

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In commercial enterprises, the amount of collateral is used many times The accounting of containers is regulated in manufacturing enterprises is done in a similar way. The amount of collateral is set many times instead of the account 1060 "Containers and packaging materials" at the expense of used containers Account 2950 "Busy and empty containers" is used.

10.2. Accounts receivable.

In the "Regulations on the structure of costs" included in the cost of production the cost of packaging and packaging materials recoverable from the cost of material resourcesat the cost of their actual sale, use or entry into the warehouse intended to be removed.

Goods received from the supplier with inventories and the cost of non-refundable containers and packaging materials is the cost of purchasing them is included in the sum. Including returnable or non-returnable containers with the terms of the contract for the purchase of inventories determined.

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The goods came from suppliers along with inventories at the same time as the receipt of inventories is taken into account as follows:

- Disposable containers - with the cost of inventorytogether;
- if the amount of collateral is set on reusable containers on the amount of collateral specified in the contract;
- if reusable containers do not need to be returned, butif the value is specified in a separate line - specified in the road (tracking) documents by amount;
- if reusable containers do not need to be returned, butvalue is added to the cost of inventories and used or sold if possible - at a value that can be used or sold.

If the reusable containers that need to be returned are not returned their value is their current to suppliers of inventories will be reimbursed at cost.

Many times the amount of collateral to be returned but not set accounting for transactions related to the receipt of used containers

The order of reflection in the account is considered in the examples depending on the type of activity.

Case 1

Purchase of spare parts in 50 wooden boxes by the company made. Wooden boxes must be returned but the deposit amount is not set and The contract states that their value is 10,000 soums. Enterprise value added is a taxpayer. But the amount of collateral to be returned returned 40 wooden boxes that had not been installed. It should be returned, however The amount of collateral is wrapped in other products in wooden boxes that are not installed non-refundable due to placement and they are sold and value added tax coating is acceptable.

Wood to be returned but the amount of collateral not set.

The operations related to the receipt of boxes are as follows in the accounting is displayed:

- However, spare parts had to be returned from supplierswhen the amount of collateral arrives in unmarked wooden boxes:

debit account 1060 "Containers and packaging materials" 500,000 soums;

credit 6010 «Goods to suppliers and contractors

Accounts payable »account 500 000 sum;

(500,000 soums = 50 pieces x 10,000 soums);

- wood to be returned but the amount of collateral is not setWhen the boxes are returned:

debit 6010 «To suppliers and contractors

Accounts payable "account 400,000 soums; credit 1060 Account "Containers and packaging materials" 400 000 soums;

(400,000 soums = 40 pieces x 10,000 soums);

- wood to be returned, but the amount of collateral is not setan added value that corresponds to the value of the boxes returned When making adjustments to the amount of tax:

debit 4410 «On taxes and other obligatory payments to the budget payments (by type) "account 15,000 soums; loan 6990 "Other liabilities" account 15,000 soums; (100,000 soums = 10 pieces x 10,000 soums);

(15,000 soums = 100,000 soums x 15% / 100);

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- wood to be returned, but the amount of collateral is not setto the amount to be reimbursed for the value of non-refundable boxes:

debit 6010 «To suppliers and contractors

Accounts payable "account 100,000 soums;

loan 6990 "Other liabilities" account 100,000 soums; (100,000 soums = 10 pieces x 10,000 soums);

- the amount of value added tax and payable but collateralthe amount to cover the value of the non-refundable wooden boxes When the amount is transferred:

debit 6990 "Other liabilities" account 115,000 soums; credit 5110 "Account" 11515 soums;

(115,000 soums = 100,000 soums + 15,000 soums).

Case 2

The Eskimo-Savdo retail store has 30 units purchased food in plastic boxes. Plastic boxes must be returned but the amount of collateral is not set and their in the contract worth 25,000 soums. But the amount of collateral to be returned returned 24 unopened plastic boxes. Eskimo-Savdo store is not considered a payer of value added tax if the supplier of the goods is Plastic to be returned but the deposit amount is not set the boxes were not returned because other products were packed and they sold and not subject to value added tax refund.

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Plastic to be returned but the deposit amount is not set.

The operations related to the receipt of boxes are as follows in the accounting is displayed:

- food products had to be returned from suppliersbut when the deposit amount comes in unsecured plastic boxes:

debit 2950 «Goods are busy and empty taralar "account 750,000 soums;

credit 6010 «Suppliers of goods and accounts payable to contractors "account 750,000 soums;

(750,000 soums = 30 pieces x 25,000 soums);

- plastic to be returned, but the amount of collateral is not setWhen the boxes are returned:

debit 6010 «To suppliers and contractors

Accounts payable ”account 600,000 soums;

credit 2950 "Busy and empty containers" account 600,000 soums;

(600,000 soums = 24 pieces x 25,000 soums);

- plastic to be returned, but the amount of collateral is not setan added value that corresponds to the value of the boxes returned When making adjustments to the amount of tax: *debit 9430 "Other operating expenses)" account 22 500 soums;*

credit 6990 "Other liabilities" account 22 500 sum;

(150,000 soums = 6 pieces x 25,000 soums);

(22,500 soums = 150,000 soums x 15% / 100);

- plastic to be returned, but the amount of collateral is not setto the amount to be reimbursed for the value of non-refundable boxes:

debit 6010 «To suppliers and contractors

Accounts payable ”account 150,000 soums;

loan 6990 "Other liabilities" account 150,000 soums; (150,000 soums = 6 pieces x 25,000 soums);

- the amount of value added tax and payable but collateralthe value of non-refundable plastic boxes whose amount is not set When the amount of compensation is transferred:

debit 6990 "Other liabilities" account 180,000 soums; credit 5110 "Account" account 180,000 soums; (172,500 soums = 150,000 soums + 22,500 soums).

Receipt of reusable containers with a deposit amount operate the procedure for reflecting transactions in the accounting records Let's look at examples based on the type.

Case 1

Purchase of spare parts in 150 wooden boxes by the company made. The wooden boxes are set with a deposit amount and they must be returned. The amount of bail is 20,000 soums. Enterprise VAT payer is The bail amount returned 120 installed wooden boxes. Collateral The amount is placed in wooden boxes surrounded by other products due to non-refund and they are sold and reimburse value added tax accepted.

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The amount of collateral is related to the receipt of installed wooden boxes transactions are reflected in the accounting as follows: - when the amount of collateral is transferred to suppliers: *debit 4890 "Other receivables" account 3,000,000 soums; credit 5110 "Account" account 3,000,000 soums;* (3,000,000 soums = 150 pieces x 20,000 soums);

- in wooden boxes with the amount of collateral from suppliersWhen parts arrive: *debit account 1060 "Containers and packaging materials" 3,000,000 soums;*

credit 6010 «Goods to suppliers and contractors

Accounts payable "account 3,000,000 sum;

- when returning wooden boxes with the amount of collateral: *debit 6010 «To suppliers and contractors*

Accounts payable "account 2,400,000 soums;

credit 1060 Account "Containers and packaging materials" 2,400,000 soums;

(2,400,000 soums = 120 pieces x 20,000 soums);

- non-refundable wooden boxes with the amount of collateraladjustments to the amount of value added tax corresponding to the value when entered:

debit 4410 «On taxes and other obligatory payments to the budget payments (by type) 78 261 soums;

credit 1060 "Packaging and packaging materials" account 78 261 soums;

(600,000 soums = 30 pieces x 20,000 soums);

(78,261 soums = 600,000 soums x 15% / 115);

- The value of non-returned wooden boxes at the expense of the amount of collateralwhen paid:

debit 6010 «To suppliers and contractors

Accounts payable "account 600,000 soums;

loan 4890 "Other receivables" account 600,000 soums;

(600,000 soums = 30 pieces x 20,000 soums);

- When returning the amount of collateral from suppliers (upon receipt):

debit 5110 "Account" account 2,400,000 soums; loan 4890 "Other receivables" account 2,400,000 soums; (2,400,000 soums = 3,000,000 soums - 600,000 soums).

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Case 2

The Eskimo-Savdo retail store sells 150 units purchased food in plastic boxes. Plastic the boxes are set to the amount of the deposit and they must be returned. Collateral amount 25,000 soums. The bail amount returned 130 plastic boxes in which they were installed.

Eskimo-Savdo is not a VAT payer, goods and the supplier. The amount of collateral is in plastic boxes other products were not returned due to packaging and they were sold as well value added tax refund will not be accepted.

The amount of the deposit depends on the receipt of the installed plastic boxes transactions are reflected in the accounting as follows: - when the amount of collateral is transferred to suppliers: *debit 4890 "Other receivables" account 3,750,000 soums; credit 5110 "Account" 3 3,750,000 soums;* (3,750,000 soums = 150 pieces x 25,000 soums);

- in plastic boxes with the amount of collateral from suppliersWhen food arrives:

debit 2950 «Goods are busy and empty

Taralar "account 3,750,000 soums;

credit 6010 «Goods to suppliers and contractors

Accounts payable »account 3 750 000 sum;

- when returning plastic boxes with the amount of collateral:

debit 6010 «To suppliers and contractors

Accounts payable "account 3 250 000 soums; credit 2950 «Goods are busy and empty containers »account» account 3 250 000 soums;

(3,250,000 soums = 130 units x 25,000 soums);

- The value of non-returned plastic boxes at the expense of the amount of collateralwhen paid:

debit 6010 «To suppliers and contractors

Accounts payable "account 500,000 soums; loan 4890 "Other receivables" account 500,000 soums;

(500,000 soums = 20 pieces x 25,000 soums);

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- When returning the amount of collateral from suppliers (upon receipt):

debit 5110 "Account" account 3 250 000 soums; loan 4890 "Other receivables" account 3 250 000 soums; (3,250,000 soums = 3,750,000 soums - 500,000 soums).

The amount of the deposit is not set and cannot be refunded many times accounting for transactions related to the receipt of used containers

The order of reflection in the account is considered in the examples depending on the type of activity. Case 1

Lubricants in 20 plastic barrels by the company purchased. Plastic barrels are reusable containers.

Lubrication along with the value of plastic barrels on the invoice The cost of purchasing materials is 18,000,000 soums. Plastic barrels should not be returned. The cost of plastic barrels is calculated not specified in the invoice and in accordance with the act of the commission the value of each of them is set at 20,000 soums.

The amount of collateral is not set and is non-refundable plastic operations related to barrels are reflected in the accounting as follows:

- when lubricants are delivered:

debit 1030 "Fuels" account 18,000,000 soums; credit 6010 «Goods to suppliers and contractors accounts payable "account 18,000,000 soums; - when lubricants are delivered to the production shop:

debit 2010 "Main production" account 18,000,000 soums; credit 1030 "Fuels" account 18,000,000 soums; - when plastic barrels are delivered to the warehouse: *debit account 1060 "Containers and packaging materials" 400,000 soums; loan 2010 "Main production" account 400,000 soums;* (400,000 soums = 20 pieces x 20,000 soums).

Case 2

The Eskimo-Savdo retail store has 20 units purchased food products (honey) in plastic barrels. Plastic barrels are reusable containers. On the invoice purchase of food products (honey) along with the cost of plastic barrels The cost of construction is 18,000,000 soums. Return of plastic barrels not necessary. The cost of plastic barrels is on a separate line in the invoice not specified and in accordance with the act of the commission of each of them The value is set at 20,000 soums.

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The amount of collateral is not set and is non-refundable plastic operations related to barrels are reflected in the accounting as follows:

- When importing food products (honey):

debit 2910 "Goods in stock" account 18,000,000 soums; credit 6010 «Goods to suppliers and contractors Accounts payable "account 18,000,000 soums;

- Plastic barrels to the warehouse after the sale of food (honey) when received:

debit 2950 «Brand busy and empty

Taralar "account 400,000 soums;

credit 2910 "Goods in stock" account 400,000 soums; (400,000 soums = 20 pieces x 20,000 soums).

To suppliers of reusable containers in working condition on repairs and maintenance performed for return period of costs (eg cleaning, replacement of some parts, parts, etc.) costs (other operating expenses) are recognized as 9430 "Other operating expenses expenses "is reflected in the account.

Reusable containers in the manner prescribed by the contract made to return the goods to suppliers in working condition accounting for repairs and maintenance costs we will consider the order of reflection in the following example. Corporate steel boxes carried out repairs to return.

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Considering two cases (depending on who carried out the repair work) we go out

Case 1

Repairs were carried out at the plant itself. On repair The costs are as follows: auxiliary material costs 45,000 soums and calculation of wages to workers 50 000 sum.

Operations related to the repair of iron boxes are in the accounting account is displayed as follows: *debit account 9430 "Other operating expenses" 95,000 soums; credit 1090 "Other materials" account 45 000 sum;*

credit 6710 "Salary Officer Accounts with »account 50 000 sum

Case 2

The repair work was carried out by the contractor for 90,000 soums increased

Operations related to the repair of iron boxes are in the accounting account is displayed as follows:

debit 9430 "Other operating expenses" account 90,000 soums; credit 6010 «Goods to suppliers and contractors Accounts payable ”account 90,000 sum

10.3. Account of containers in primary documents

Purchase of purchased containers and their movement, as well as their The outflow is in the same order and shape as other inventories formalized with initial documents. Also take into account the containers other that reflect their movement based on the properties of the acquisition primary documents can also be used.

The value of the containers is in the supplier's invoice not specified and their value to the value of inventories added, as well as their use in the enterprise or sale of another enterprise as much as possible when spreading inventories whenever possible commission on receipt and receipt of disposable containers by «Containers not specified in the supplier's invoice Act of receipt ”.

The commission is formed under the chairmanship of the head (deputy head) of the enterprise. Commission the relevant specialists of the enterprise, accounting staff and scanners the persons responsible for the property must be included in the integrity. Commission of the head of the enterprise is created by the command.

The commission reviews the containers directly, then in the operation of the enterprise identifies opportunities to use or sell to other businesses and containers determines the current market price.

“Receipt of containers not specified in the supplier's invoice The act is made in two copies, appointed by the head of the enterprise signed by the members of the commission and approved by the head of the enterprise.

The first copy is given to the accountant, and the second copy is the basis for receipt in the warehouse remains in the person materially responsible for being. Receipt of the received containers into the warehouse only after the approval of the application by the head of the enterprise.

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Many times the goods must be returned to the supplier when used containers are returned “Many times to be returned Receipt letter for return of used containers ” are given.

“The return of reusable containers that need to be returned is a burden the name, price and total amount of containers received, as well as containers received the name and number of the document on which the fall is based.

“The return of reusable containers that need to be returned is a burden the letter is drawn up in triplicate by the responsible person, as well as by the accountant, signed by the person responsible for the material and a representative of the supplier.

The first copy is given to the accountant, and the second copy is taken from the warehouse account the person responsible for the material remains the basis for the issue, and the third copy the goods are given to the supplier.

Disable as a result of natural wear, breakage (damage) or deterioration incoming and non-used containers by the organization will be deducted from the relevant items of expenditure when formalized.

It has become unusable as a result of natural wear, breakage (damage) or deterioration when the containers are left unattended, the commission will order “Breakage of the containers or Act of write-off as a result of violation ”(see Annex 32) clearance is recommended. Release to relevant cost items is above is carried out as intended.

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The commission is formed under the chairmanship of the head (deputy head) of the enterprise. Commission the relevant specialists of the enterprise, accounting staff and scanners the persons responsible for the property must be included in the integrity. Commission of the head of the enterprise is created by the command.

The Commission will review the containers directly and make the containers unusable reasons for stay and persons guilty of damage, breakage, and loss determines

"Certificate of write-off as a result of breakage or damage to containers" in duplicate, members of the commission appointed by the head of the enterprise signed by and approved by the head of the enterprise. The first copy accounting is provided, and the second copy is the basis for debiting from the warehouse the person

responsible for the material remains. At the expense of invalid containers from the warehouse The removal is carried out only after the approval of the application by the head of the enterprise is increased.

Remove the containers after the write-off of invalid containers is completed by the enterprise accounting in order to determine the financial result of the departure

“The costs associated with the outflow of the containers and the outflow from them Reference on the received materials ”(see Annex 33) are given.

“The costs associated with the outflow of the containers and the outflow from them Leakage and breakage of containers in the "Reference on the received materials" (breakage) costs associated with the elimination of the consequences, as well as scales name, weight, price and amount of materials received at write-off is displayed. Among the “outcome results” is the financial outflow of containers results are displayed.

On the availability and movement of containers for the reporting period refers to the income and expenditure of the containers to generalize the data approved by the head of the enterprise on the basis of primary accounting documents It is recommended to compile a “Report on the movement of containers” (see Annex 34).

In the "Report on the movement of containers" the name and address of the container, the enterprise name of the supplier (supplier) of the purchased containers, containers the balance (amount and amount) per reporting period, arising during the reporting period receipt (date of receipt, number, amount and amount of the document on which it is based), departure and release during production during the reporting period (departure and date of manufacture, number, quantity and amount) and the balance (amount and amount) at the end of the reporting period.

"Report on the movement of containers" by the person responsible for the material in duplicate at the end of the hijab period (month or quarter). Accountant and signed by the person responsible for the material. The first copy of the report is a report is submitted to the accounting department with the attached documents, which are the basis for the preparation, the second copy remains with the person responsible for the material.

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In the accounts of materials in manufacturing enterprises (1000) and in accounts for finished goods (2800), in commercial enterprises of goods accounted for in the accounts (2900) the availability and movement are reflected in the accounting records for the scanning groups In order to make the accounting of the enterprise "Accounting for containers account ”(see Annex 35). In this case, the quantitative and summative of the containers information on the decrease of indicators by groups of containers

In the appropriate row of the column "Content of business operations" with a sign "minus" is displayed.

§ 11. Taking into account the animals in breeding and rearing properties

Large and small horned cattle in breeding and rearing, wild animals, birds, bee families and other animals in the accounting account Accounted for by the term ‘breeding and rearing animals’.

Animals used as labor - horses, oxen, camels, donkeys and other working animals (including animals used for transportation), as well as productive livestock (offspring, milk, wool, etc.) - cows storks, breeding beavers, (non-working animals), sheep, goats, etc. animals in the main herd of agricultural enterprises in accounting is the animals in the main herd are hardworking and productive in the fixed assets considered as animals.

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When recognizing the carrying amount of the animals in the main herd, the assessment and determine the methods of calculating depreciation applied to them, as well as in the form of working and productive animals from the main herd of animals changes in the carrying amount of the outflow and the determination of financial results as well the identification is made in accordance with FSA No. 5

Basic rules of accounting for breeding and rearing animals as: determining the time of recognition, classification, estimating the carrying amount, in growth and determining the costs to be included in the cost of rearing animals, the costs, that is including the value of animals in breeding and rearing as a cost later recognition, net of sale (assessment) of the value of animals in breeding and rearing reduce to value; determining the financial consequences of their exit is animals in rearing and rearing

are young in rearing and grazing in the enterprise animals, adult animals, poultry, bee families, basic for sale adult cattle, made from the herd unfit (without feeding), for sale may be in the form of imported cattle.

Animals in breeding and rearing are essentially a livestock industry are equated to work in progress, but they are inventories has a number of characteristics that can be considered as. Usually in growing and feeding the organization of animal accounting has a number of its own characteristics. When animals in breeding and rearing reach a certain age, a certain breed is young transferred to the group and the main herd. These assets are transferred to the main herd becomes part of the fixed assets. Discharged (removed) from the main herd and put to fattening, instead shifts to the working capital group.

The process of raising and keeping animals in breeding and rearing is material, financial and labor costs. As described above features, the specificity and characteristics of their evaluation, meters, primary accounting documents, analytical and synthetic accounting, linking accounts accounting records, inventory, and so on.

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The main tasks of accounting for breeding and rearing animals are:

- timely and complete registration of animal breeds;
- a reasonable price for the animals purchased and taken from their herdformation;
- Purchase, arrival and departure of breeding and rearing animalsProper and timely documentation of transactions on the transition and providing reliable information;
- Development of cost estimates based on the actual cost of the planreflect differences (calculation differences) in a timely manner and account for them reflection in the account;
- in the hands of persons responsible for the breeding and rearing of animals,that idols are kept in their holding places and at all stages of their movement regular inspection;
- in growing and feeding in places of detention and movement

timely and accurate information on the presence of animals;

- Animals bred and reared on farms and other holding areascontrol over the timely and correct maintenance of the account;
- Regularly reflect all changes in the composition of the herd and correctly determine the results of cultivation and feeding;
- Timely inventory, weighing and growth detectionincrease animals in breeding and rearing are accounted for The requirements are:
- the presence of movement (entry, exit, transfer) and the number of hoovescontinuous and complete reflection;
- speed (timeliness) of breeding and rearing animalsand reliability;
- Accounting data on farms and other places of keeping livestockto the data of the rapid calculation of their movement, synthetic and analytical calculation compliance with the data (on turnover and balances).

Objects of identification of animals in breeding and rearing are: offspring, increased weight and growth; young animals to older groups and the main herd transfer; rearing of animals that have been decapitated from the main herd is the unit of accounting for breeding and rearing animals is the enterprise independently, complete and reliable information about them formation and adequate control over their existence and movement to ensure Animals in breeding and rearing the unit of accounting can be defined in the following ways: group, type, age, pedigree, number of animals, family of animals.

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For example: large horned livestock as a unit of accounting by age of each cow, bull, licorice, poultry in breeding and feeding (goose, chickens, hens, ducks, etc.) in the breeding and feeding of small horned livestock by species (sheep, goats, etc.), in beekeeping - by families of bees can be installed.

Assessing the balance value of animals in breeding and rearing, in breeding and determining the costs to be included in the cost of rearing animals, breeding and reduction of the value of reared animals to the net value of sales (valuation), determine the financial results of their inventory and departures as well as the composition of inventories reflected in the accounts as part of the procedure provided for in the above paragraphs.

Young animals belonging to the enterprise in accordance with IFRS 21; great in the feed aged grazing animals; birds; wild animals; rabbits; bees families; large cattle (unfed) from the main herd unfit for sale without setting); availability of cattle received from the population for sale and generalization of information about the movement in cultivation and feeding the following, which opens in the group of animal accounts (1100) in the accounts: 1110 «Animals in breeding» and 1120 «In breeding animals. "

11.1. Obtained from animals bred and reared in the enterprise itself the order of formation of the cost of offspring

Breeds of animals bred and reared in the enterprise itself the cost of their production is recognized as the cost. Growing and feeding by raising them at the cost of producing the animals and feeding them fat directly related costs are included. These include:

direct and indirect material costs, direct and indirect labor costs, developed other direct and indirect costs of a deductible nature.

Produces the production cost of breeding and rearing animals purchasing costs according to their economic content on the following elements are divided into groups:

- material costs of production;
- labor costs of a production nature;
- fixed assets and intangible assets of production significance depreciation;
- other production costs.

Sales costs, general expenses for the management of the enterprise (administrative expenses), other operating expenses, expenses on financial activities and emergency losses to the cost of production of breeding and rearing animals not included.

To the production cost of breeding and rearing animals additional costs in accordance with the "Regulations on the structure of expenses" determined.

The cost of income for breeding and rearing animals is in the following order determined:

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- Calves in dairy cattle - a real breedat cost. The actual cost (price) of one head of dairy cows and the value of additional products from the cost of feeding breeding bulls is determined by deduction. In this case, the value of the additional product is lost then the remaining amount is carried in proportion to 90% of milk and 10% of offspring;
- Calves in beef cattle - live weight of calf and milkfrom the actual cost of one kilogram of weaned calves out;
- piglets - live weight at birth and separated from breastfeedingfrom the actual cost of one kilogram of piglets (added products The amount of total costs deducted from the live weight of pigs

to the amount added to the live weight at birth of the offspring obtained from the amount of growth is defined as) origin;

- lambs - at the prices accepted in the calculation of cost (in the main herdwool and meat-wool out of the total cost of keeping sheep 10% for sheep breeding, 12% for Roman sheep, in the amount of 15% in karakul);
- furry wild animals - a single head on the day of birth of a young animalat conditional prices equal to 50% of the actual price;
- asparagus - true of 60 feeding days of keeping an adult headin the amount of cost;
- chickens, ducks, geese, turkeys (day birds) at the actual cost of one head according to the cost of incubation;
- New bee families - taken into account at prices corresponding to the actual costis done.

The actual production cost of breeding and rearing animals the determination is made by the methods provided for in FSA No. 4.

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11.2. To determine the increase in live weight of animals in breeding and rearing.

During the reporting year, young animals were grouped into other sex-age groups or primary When transferred to the herd, its value at the beginning of the year is the

cost of care and 1 ts live weight gain or a calculated increase in the time spent each month to the cost of the plan, calculated on the basis of 1 feed day per animal increased.

Live weight of reared animals increases as a result of growth and feeding, so the animals are regular, taking into account the increase in live weight will be further evaluated.

The increase in live weight is due to the materially responsible individuals attached to the animals are determined by types and accounting production groups. That's why the live weight of the group of animals at the end of the reporting period the live weight of animals that left the group during the reporting period is added and the live weight of animals incurred during the reporting period belonging to this group and the live weight of existing animals at the beginning of the reporting period is deducted. The result was that there was no cultivation or grazing and grazing during the reporting period reflects the increase in live weight of animals by age group.

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The amount of additional assessment is the planned cost of growth of 1 ts per animal by multiplying the number of growths (ts) by one species and sex-age group determined. The growth of live weight of each species and sex of undetectable animals Additional assessment by age group is as follows:

- Slaves in breeding herds, as well as lambs,rabbits, young furry wild animals - weaning and feeding at the cost of the full plan from the time of weaning until weaning (remaining) 50% of the plan amount);
- lamb weaned - determined by selective samplingdue to live weight gain;
- pendants from working bees, as well as young wild animals,

The growth of rabbits, poultry is the number of days they are fed in the enterprise and 1 day based on the planned cost of feeding. Adult birds, rabbits, and wildlife is not re-evaluated. The cost of feeding them is derived from them products (eggs, skin).

Growth is determined by calculation (sheep, goats, poultry, rabbits), or growth neglected (rabbits, young camels and donkeys, wild animals) the value of growth on young animals per day of feed per month a plan determined by calculation based on the actual number and feed-day is calculated on the basis of.

Sheep, goats, poultry, rabbits (in non-specialized enterprises) growth from live weight, which is adjusted by selection by age group determined by origin.

To do this, a zootechnical farm manager or foreman is appointed separate the number of animals and birds (not less than 5%) separates and weighs. From each age group to these age groups the ones that belong to the average are selected.

Then the general live of the weighted animals and birds each age group by dividing the weight by the number of head weights The average live weight of a head weighed separately.

Then the average live weight of a head of animals in this age group multiplied by the total number and thus the year (quarter) for all groups the live weight of the head count at the end is determined.

Weighing and live weight of animals in breeding and rearing increase was transferred to the next adult group, transferred to the main herd, primary removed from the herd, killed, slaughtered, sold to the state, and various other sales cases.

Report on the cost of breeding and live weight gain obtained at the end of the year corrected based on the calculation. Higher than the reported cost will be written to add value to the value, if low a corrective entry is made. Animals in breeding and rearing year at the end is reflected in the annual balance sheet at cost at actual cost.

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Livestock is the main type of activity in the cultivation of enterprises and expenditures on care and feeding of reared animals 2010 «Main production ”account. Livestock is the main type of activity industry, etc., which are not considered, but are considered additional production on care and feeding of animals in breeding and rearing in enterprises Expenditures are recorded in the account 2710 "Service farms". Young animals in breeding and rearing taken as offspring 1110 to the debit of the "Animals in Breeding" account and to the pedigree animals taking into account the cost of maintenance and maintenance plan taking into account 2010 "Main production", 2310 "Auxiliary production", 2710 "Service farms" are credited to the accounts. The value of increased weight of animals in breeding and rearing is monthly 1110 "Animals in breeding" and 1120 "Animals in breeding" debit the care and feeding costs of these animals and 2010 "Main production", taking into account the

plan cost of feeding, 2310 "Auxiliary production", 2710 "Service farms" accounts credit. During the year on the accounts shown at the end of the year in the cultivation and maintenance adopted at the planned cost of maintenance the added weight or growth value of the animals is real to care for a variable entry to the cost is made.

Young animals in breeding and rearing that are transferred to the main herd 1110 from the account "Animals in breeding" 0840 "Organization of the main herd" debited to the account. At the same time young animals 0170 "Working and productive animals" account in the transfer to the main herd debited and credited to the account 0840 "Organization of the main herd".

11.3. In the primary documentation of breeding and rearing animals account

Compiled in the prescribed form, having all the mandatory requisites and which actually occurred and accurately reflected the legitimate business transaction the document is a complete document. A document that does not meet these requirements is complete is not considered, it should not be taken into account. Approved unified if the forms do not exist, the enterprise can develop the forms independently possible.

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11.3.1. The arrival of breeding and rearing animals at the enterprise documentation

Growing and feeding in the division in enterprises for analytical accounting taking into account the presence, arrival and departure of animals The main starting point is the movement of animals in breeding and rearing record book ”(Form 301-ASM).

"Book of records of the movement of animals in breeding and rearing" (301- ASM form) materially responsible persons (farm managers, foremen, etc.) a in the copy according to the sex-age groups of the animals. «Growing and Book of Records of the Movement of Animals in Feeding ”(Form 301-ASM) taking into account the movement of animals in breeding and rearing on a daily basis, the number of head and their live weight is recorded on the basis of primary documentation.

"Book of records of the movement of animals in breeding and rearing" (301-ASM form) consists of two parts: income and expenditure. At the end of the month «Growing and sook of Records of the Movement of Animals in Feeding ”(Form 301-ASM) released, them on each group of breeding and rearing animals is the amount of feeding days of maintenance.

In cultivation and maintenance purchased from legal entities and individuals animal luggage and invoices, receipt-delivery income on the basis of acts, veterinary, pedigree certificates and other documents is done.

Adoption of breeding and rearing animals from the population as well as to formalize the account «In the cultivation received from the population and a transcript of records for pets ”(Form QX-40).

«Acceptance of breeding and rearing animals from the population Delivery account ”(Form QX-40) Adoption of breeding and rearing animals the employee who is considered the recipient is recorded in the initial documents in one copy based on records. “In the cultivation and feeding received from the population Animal acceptance account ”(Form QX-40) surname, first name, surname, surname and surname the amount of animals, their obesity rate, live weight, price and payable the amount is displayed.

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«Acceptance of breeding and rearing animals from the population Delivery account ”(Form QX-40) is the basis for. Disbursement of funds in the manner prescribed by law is done.

Breeding and reproduction of animals obtained from animals on the farm of the enterprise to account for bee families “Income from animal breeding Act ”(Form QX-39).

"Certificate of income from animal breeding" (Form QX-39) in duplicate no later than the date of breeding and of each species taken from the animal are formed separately by generation.

"Certificate of income from animal breeding" (No. QX-39 in the form) the surname, name, surname, pedigree of the person to whom the animals are attached the nickname or number of the animal is indicated, the distinguishing features of the

resulting breed (color, nickname, etc.) the signature of the person certifying the receipt and the separate stillbirths is displayed.

"Certificate of income from animal breeding" (Form QX-39) after registration «taking into account the movement of animals in breeding and rearing booklet ”(Form 301-ASM) for zootechnical calculations and records on the farm used. "Certificate of income from animal breeding" (QX-39 a copy of form) is submitted directly to the accounting department the day after it is drawn up are given. "Book of records of the movement of animals in breeding and rearing" (301ASM form) is also a copy of the act, which is the basis for making the entry at the end of the month “On the movement of animals in breeding and rearing report ”(Form QX-51).

These acts have their main purpose, which is to increase the number of animals in addition to the account is also used to calculate the salary by the accountant.

In Karakol sheep-breeding the brigadier (accountant) and the qualifier each passed all information about the lambing process in each herd for the day is two "Certificate of income from animal breeds" (Form QX-39) or "Certificate of lambing" (the form is independently approved by the enterprise). In each herd "Certificate of income from animal breeding" (Form QX-39) refers to its own (separate) serial number. To the place of slaughter branded skin of shipped lamb (skinned, stillborn, taken from the fetus, the fallen fetus dies before sorting and after sorting and lambs that have been forcibly slaughtered) and non-branded skins (embryos) All products are cleared by consignment note.

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To the slaughterhouses to account for the number of karakul on the brigades The lambs to be sent will be stamped with the number of the brigades.

When slaughtered, the stamp is transferred to the torn skin. To the places of slaughter in the herd the same marks are affixed to the karakul skins of the lambs to be sent.

The bag is made in triplicate by the senior shepherd (brigadier) and the senior shepherd (supplier) and the driver (carrier) who received the lambs for delivery signed by. Two copies of the bag are given to the driver, the third copy while the great shepherd (submitter) remains. The driver (carrier) handed over the lambs to the

recipient of the place of slaughter after a copy of the bag leaves, and the second copy is the acceptance of the lambs by the head of the slaughterhouse returns to the sender shepherd (or brigadier) with a note about. Sender the third copy of the bag in the presence of the shepherd (or brigadier) driver (carrier) on the back with his signature «Driver on this package (LAST NAME, FIRST NAME, PATRONYMIC) _____ counted ". The third copy of the bag is the line sheet of work done (to the driver) or record sheet of labor and a document confirming the volume of work performed (to the carrier).

The death and slaughter of ewes is also a lambing lamb certificate of departure (departure of animals and birds Act, "Act of departure of animals and birds" (QX-Figure 54) is shown. In doing so, the animals and birds come out the quantity and quality of skins obtained from the fetuses in the act of departure are of course is displayed. At the same time it is with branded leather and with branded leather a certificate of the lambing process of non-pregnant ewes is displayed. Lambs of karakul sheep that arrive at slaughterhouses in one day the products belong to the act of departure of animals and birds the columns are written on each bag from a separate row. Appropriate in the act skins obtained from processing (slaughter) on the columns, non-branded skins (embryos), fetuses are also shown.

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Certificate of departure of animals after the end of the working day, the head of the enterprise for the lambing season to get a quality product at the slaughterhouses appointed by, signed by all members of the commission.

At the end of the act, the person responsible for the place of slaughter is the person responsible for the product that the enterprise has accepted for safekeeping until it is shipped to the warehouse signs.

Slaughterhouses sell branded hides, non-branded hides (embryos), the sending and delivery of fetuses is recorded in triplicate by the slaughterhouses formalized with a bag. A copy of the baggage of the recipient of the product keeps, the second copy of the record of receipt of the product returns the product to the slaughterhouse through an observer. This copy as a document confirming the delivery of the product for the slaughterhouse is The head of the slaughterhouse is responsible for the daily delivery

of the product and to control the arrival of consignments confirming the delivery of the product forced.

Accounting for income and expenditure of products from the slaughter of lambs The account of the movement of the finished product in duplicate for slaughter areas carries The entry in the income section of the account is “Received from Processing” every day is carried out under each act. Departure section "Sent and delivered ”every day out of the slaughterhouse for each bag honey.

With the end of the month (no later than the 1st day of the month following the reporting month) the first copy of the account is the exit of all the animals belonging to him The second copy of the accounting is provided along with the deeds and baggage and remains in charge of the slaughterhouse.

Incubation in specialized poultry farms and poultry farms to receive the resulting (released) chicks «Young birds act of daily withdrawal and allocation ”(Form QX-41) (see Annex 38) clearance is recommended.

"One-day release and separation of young birds" (QX-41 form) the release of poultry by the head of the hatchery or zootechnician will be formed on the day. From eggs laid on the basis of deed data the percentage and number of chicks hatched are determined. Also an act The number of young birds released serves to generate income.

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"One-day release and separation of young birds" (QX-41 form) is signed by the shop manager, zootechnician, senior operator, operator and approved by the head of the enterprise. Then the details of the act accounting of poultry according to the accounting groups specified in it and waste used to write off.

From hatching shops to care shops for young birds issuance is carried out on baggage or other primary documents. In specialized poultry farms and poultry factories report on the movement of breeding and rearing animals (Form QX-51) in addition to the movement of young and adult birds every day in specialized farms for accounting in accordance with “Minor Bird movement registration card ”(Form QX-52) and “Adult bird movement record card” (Form QX-53) is recommended.

"Movement card of young birds" (QX-52 form) to account for the daily movement of young birds in poultry factories and specialized poultry enterprises applied.

One-day-old chicks are selected in the incubation workshop and then transferred to the care unit to limit-zabor accounts on actual number and weight in individual batches mainly given.

"Movement card of young birds" (QX-52 form) is opened by the maintenance shop worker for each workplace.

The main directions of movement of income and expenditure on the card (for example, expenditure on: slaughter, sale, destruction, other outflows) small on The daily occurrence of birds, the balance for each month and is written with an emphasis on the total character.

At the end of the month, the card shows the sum of the following: the remainder of the head number and live weight at the beginning and end of the month, gross growth for the month, average daily growth and the percentage of maintenance of the head count for the month.

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The carcasses of the dead chicks are a special limit to which this information is collected given for destruction by zabor accounts. Of young birds Deaths are reported daily in the “Animals and Act of departure of birds ”(Form QX-54) should match.

"Movement card of adult birds" (QX-53 form) daily accounting of the movement of the head count of adult birds Used in poultry farms specializing in.

"Movement card of adult birds" (QX-53 figure) for each adult group of birds reaching the age of 180 (210) days opens and is replenished daily by the brigadier.

"Movement card of adult birds" (QX-53 in Fig.) of a poultry feeder looking at the number of adult birds last name, first name and patronymic, daily movement of laying hens (presence, arrival, departure) for eggs collected every day and each for the month The rate at which an egg-laying hen lays eggs is indicated. For months and years determine the average head count of the total number of adult birds from the beginning used for.

"Movement card of adult birds" (QX-53 form) (mother herd) according to the initial documents on the movement of the head filled in. During the month, the cards are stored in the shop (brigade). Card and initial documentation on the entry and exit of poultry and in breeding along with a report on the movement of the animals in the feed (Form QX-51) provided in the order established in accounting.

The number of animals given on a liability basis and the attached inventory for accounting, as well as administration and farm specialists herds, herds, to write their orders when they go out to pasture “Booklet on keeping and keeping animals” recommended to use. The "Booklet for keeping records of breeding and rearing animals" was adopted a list of animals in breeding and rearing, in rearing and rearing taking into account the movement of animals, reproduction, weaning and avoidance acquisition, list of inventory in the herd, availability of animals in breeding and rearing control consists of data sections.

An entry in the "Booklet for keeping records of breeding and rearing animals." when a booklet is issued by a zootechnician (brigadier) and herds, herds, pastures performs when checked. When shepherds, horsemen, and camels are bred, in the event of loss, the number of head and other changes in inventory goes The data in the monthly booklet are the accounting data of the enterprise compared with

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As a rule, on the first day of each month «Growing and feeding animal accounting booklet ”will be submitted to the accounting department for verification. After inspection, the booklet will be returned to the shepherd, horseman, and camel. Checking the entries in the booklets is a direct herd when grazing animals in pastures (uyur).

11.3.2. Transfer and exit of reared and reared animals documentation

From an age group of breeding and rearing animals all of the transfer to another (along with the transfer of the animals to the main herd) cases, as well as in the separation of young wild animals and rabbits Drawing up of the "Act of transfer of animals" (form QX-47) recommended.

"Act of transfer of animals" (form QX-47) in breeding and all of the transfer of domesticated animals from one sex-age group to another in some cases, in the separation of wild animals and rabbits, the animals are the main herd used to formalize the transfer. That is, the document is universal applies to all species and account groups of animals.

"Act of transfer of animals" (form QX-47) zootechnician, farm manager or on the day of the transfer of animals from one group to another by the brigadier is formed.

Which animals are listed in the “Animal Transfer Act” (Form QX-47) to which group they are transferred, their inventory number, gender, class, color and other characteristics, time of birth, number of heads (if group of animals if transferred), the book value, to whom the animals are taken attached and the signatures of the workers who received them.

The farm manager accepted the zootechnician and the animals for further feeding signed by the workers and approved by the head of the enterprise or division the act of formalizing the movement of animals in breeding and rearing used to make entries in the record book (Form 301-ASM). At the end of the month acts report on the movement of animals in breeding and rearing (Form QX-51) together with the accounting and movement of animals to be reflected in the accounting registers and to which employee they belong used to calculate the salary of that employee if transferred to the group. The beginning of the arrival, transfer and departure of animals

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According to the accounting documents, “taking into account the movement of animals in breeding and rearing entries in the "receipt book" (Form 301-ASM) are made every day, at the end of the month and the presence and movement of animals in breeding and rearing during the reporting period in order to summarize the reflective information in “Growing and feeding report on the movement of animals ”(Form QX-51) recommended.

“Report on the Movement of Animals in Breeding and Breeding” (QX-51 form) the type of animal and in duplicate per month by the brigadier or zootechnician formed by gender-age group. In it the animals of breeding and rearing balance, income and expenditure on all major channels of movement and exit information is displayed. As a

basis for compiling the report book of records of the movement of animals in breeding and rearing (Form 301-ASM) is the final data on the records.

After the end of the reporting month, “Animals in breeding and rearing The first copy of the "Report on the movement" (form QX-51) of animals inspection and cultivation along with the initial documents on the movement and entries in the accounting registers on the movement of pets provided for accounting. “Animals in breeding and rearing the second copy of the “Movement Report” (Form QX-51) remains on the farm.

“Report on the Movement of Animals in Breeding and Breeding” (QX-51 Figure) with other documents on key indicators compared. The indicator "Number of feed-days" takes into account the cost of feed to the data of the account, while the number of live weight gain of the obtained animals the increase in live weight of the animals should be consistent with the detection calculations.

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11.3.3. Live weight gain of animals in breeding and rearing documentation

Weighing the weight of animals in breeding and rearing, they are truly alive Weight determination results "Animal weighting account" (Form QX-43).

“Animal weighting record” (Form QX-43) zootechnical or in breeding by brigadier by species and account groups, and their weight is periodic and in determining the live weight gain of fed animals when selectively removed, as well as reared and reared animals to the enterprise incoming and outgoing.

Weight in the “Animal Weight Record” (Form QX-43) the number of heads being weighed is the weight on the date of weighing, the previous weight being weighed the weight on the date is displayed and the difference constitutes a live van growth or weight gain reaches "Animal weighting account" (form QX-43) is a zootechnician, brigade and animals in breeding and rearing are signed by the attached worker.

Relevant animal of the “Animal Weight Record” (Form QX-43) about the total totals of animals in breeding and rearing movement record book (Form 301-ASM), as well as “Live weight Growth Calculation ”(Form QX-44) used.

"Calculation of live weight gain" (Form QX-44) is published monthly by the zootechnician, the brigadier general farm and animal account group "Weight of animals weighing account ”(QX-43 form) and from rearing and rearing animals based on the data of the documents related to the arrival and departure.

This form is called the "Animal Weight Record" (Form QX-43) is an organic aggregator. "Animal weighting account" (QX-43 at the beginning of the period in which the weight of live weight gain was performed in Fig.) at the end i.e. the date on which the weight was weighed and the date on which the previous weight was weighed which can be determined by the number of heads. These two dates, in turn There is a change in the number of animals in the middle: to this account group the animals come down and the animals leave this group. That is why in determining the total live weight gain according to the relevant accounting group “Animals except for the data of the “weighting account” (form QX-43) changes in the composition of the number (its inflow and outflow) should be taken. The live weight gain calculation took into account head movement in the case of "Calculation of live weight gain" (Form QX-44).

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To do this, calculate the number of head that went to the weight of the animals at the end of the reporting period (including those lost) weight is added and at the beginning of the reporting period and the weight of the number of head received during the reporting period is deducted. This account standing in cultivation or grazing and grazing during the book’s total reporting period cattle, according to the older groups of birds, were killed gives the total amount of live weight gain without deducting the weight of the animals. In cases where it is not possible to measure weight (e.g. of the uterus The heifers at a certain stage, once the child is removed and tested pigs, young ewes) for the last time in their live weight weight is accepted. Subsequent growth (live weight gain) is this by weighing the animals after they have calved or calved determined.

“Animal Weight Record” (Form QX-43), summarized “Calculation for Determining Live Weight Growth” (Form QX-44) “Growing and a report on the movement of animals in the feed ”(Form QX-51) presented in accounting and the

growth obtained in income generation and animal husbandry serves as a basis for calculating wages to workers.

In the accounts of breeding and rearing animals (1100) the presence of animals in breeding and rearing to be taken into account and movement on groups of animals (young animals, adults animals, grazing, grazing animals; birds; wild animals; rabbits; bee family; adult livestock, from the main herd for sale decommissioned livestock accepted for sale from the population and others) the accounting of the enterprise in order to reflect in the accounting records "Record of breeding and rearing animals" (46see application). In this, in growing and feeding on the reduction of quantitative and aggregate indicators of animals information on groups of animals in the column "Contents of economic operations" is indicated by a "minus" sign in the appropriate row.

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11.4. Exodus of breeding and rearing animals

As a result of the above listed animals in breeding and rearing write-off as an integral part of inventories of this chapter «§ 8. Withdrawal of inventories in the manner prescribed by is increased.

Specific to the account of animals in breeding and rearing as a result of their sale based on the characteristics and inventory in the accounts of the deficit and loss identified in the process consider the reflection.

11.4.1. As a result of the sale of animals in breeding and rearing write-off procedure animals bred and reared by enterprises are subject to legislation sold independently accordingly.

The financial result of the sale of animals in breeding and rearing (profit or loss) with the proceeds from the sale of breeding and rearing animals as the difference between the carrying amount, indirect taxes and selling expenses are taken into account is determined by **Out of balance as a result of the sale of breeding and rearing animals the procedure for reflecting the issue in the accounting account is considered in the following example** we go out The enterprise's subsidiary farm has 5

bulls and decided to sell 250 chickens in breeding. Growing and feeding gross income from the sale of animals is 35,000,000 soums. Balance value of bulls 30,000,000 soums, and for chickens - 1,000,000 soums. Terms of contract the appropriate animals are delivered to the customer by the employees of the enterprise. Growing and the costs associated with selling domesticated animals include: used items included in the inventory and household equipment - 40,000 soums, transportation provided by the transport department of the enterprise services - 100,000 soums, salary calculation for workers - 75,000 soums.

Derecognition as a result of the sale of breeding and rearing animals reflected in the accounting as follows:

- proceeds from the sale of bulls and chickens:

debit 4010 "From customers and customers

Accounts receivable "account 35,000,000 soums;

credit 9010 "Income from the sale of finished products" account 35 000 000 soums;

- When deducting the book value of bulls and chickens:

debit 9110 "Sold finished products cost "account 31,000,000 soums;

credit 1110 "Breeding animals" account 1,000,000 soums; credit 1120 "Domestic animals" account 30,000,000 soums;

- the amount of sales costs:

debit 9410 "Sales expenses" account 215,000 soums;

credit 1080 "Inventory and household equipment" account 40,000 soums; credit 2310 "Auxiliary production" account 100,000 soums; credit 6710 "Salary Officer Settlements with "account" 75,000 soums; - Upon receipt of funds from customers: *debit 5110 "Account" 35 000 000 soums; credit 4010 «From customers and customers accounts receivable "account 35,000,000 soums;* - Closing of accounts of income from the sale of finished products: *debit account 9010 "Income from the sale of finished products" 35 000 000 soums;*

loan 9910 "Final financial result" account 35 000 000 soums; - Closing the cost account of finished goods sold:

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debit 9910 "Final financial result" account 31,000,000 soums; credit 9110 "Finished goods sold cost "account 31,000,000 soums; - Closing the sales expense account:

debit 9910 "Final financial result" account 215,000 soums; credit 9410 "Sales expenses" account 215,000 soums.

In our example, the financial result is in growth and maintenance

The profit from the sale of animals is 3,785,000 soums and in the accounting account is reflected in the following text:

debit 9910 "Final financial result" account 3 785 000 soums; credit 8710 "Retained earnings for the reporting period (uncovered damage) »3 785 000 soums.

11.4.2. Deficiency or death of reared and reared animals the order of deregistration when determined there is a shortage of breeding and rearing animals in the legislation today or a separate set of documents used to document the death forms have not been approved. Primary documents must contain all mandatory details and the Law of the Republic of Uzbekistan "On Accounting"

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Article 14 and "On Documents and Document Circulation in Accounting Must meet the requirements of the "Regulations".

Extinction of animals in breeding and rearing by staff and the following documents when compensating for the damage caused by the deficit We recommend:

- Exodus of animals (slaughter, slaughter, death) act;
- Veterinarian on the causes of death (death) conclusion;
- in respect of persons for whom claims for damages have been filed (if any if prosecuted) a court sentence or a decision of the investigating authorities copy;
- Certificate of animal value;
- on the payment of insurance coverage for dead animals (if they areif insured) documents.

Slaughter of animals in breeding and rearing, forced slaughter, their to perish, to be a victim of natural disasters, to be lost in every event "Certificate of departure of animals and birds" (Form QX-54).

"Certificate of departure of animals and birds" (Form QX-54) extinction of animals in breeding and rearing, forced slaughter, as well as all groups of animals (breeding and rearing animals) applied to the account of slaughter.

Slaughter of animals in breeding and rearing, forced slaughter, death to be, to perish from natural disasters, to investigate the causes of disappearance

We recommend the establishment of a commission chaired by the head of the enterprise (deputy head). Specialists in the commission (farm manager, zootechnician, veterinarian doctor), accounting staff and in the care and maintenance of the persons responsible for keeping the animals should be included. Commission is formed by the order of the head of the enterprise.

Slaughter of animals in breeding and rearing, forced slaughter, death to be, to perish from natural disasters, to investigate the causes of disappearance The commission has the following powers:

- Necessary documents (passport and other documents), as well as accountingusing account data, slaughtered, forcibly slaughtered, killed conducts direct inspections of existing breeding and rearing animals;
- Determines the causes of extinction of breeding and rearing animals (natural disasters, incurable diseases, traumatic injuries, defects, old age, etc.);
- was guilty of leaving the animals in breeding and rearingdetermines the persons, these persons are the law of the Republic of Uzbekistan make proposals for prosecution established in the documents;
- meat, skin, obtained from the exodus of breeding and rearing animals,horns, hooves, technical oil, etc., for further use or sale aside identifies possibilities and evaluates them;
- meat, skins obtained from the exodus of breeding and rearing animals,controls the removal of horns, hooves, technical fat, etc., determines their quantity, weight and controls their delivery to the appropriate warehouse. Breeding and rearing animals adopted by the Commission The results of the decision to leave "Animals and birds out Act of departure ”(Form QX-54) and reviewed immediately provided to the enterprise administration for exit.

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"Certificate of departure of animals and birds" (Form QX-54) The following describes the animals in breeding and rearing that are going out at information is displayed:

Each document is assigned its serial number and is called "Act No. __" should be displayed in the row.

The creation date displayed in the "Date of creation" column is in increments and should correspond to the date of departure of the animals in the feed. Because Article 9 of the Law of the Republic of Uzbekistan "On Accounting" the initial documentation in accordance with Article on the date of the transaction should be formed.

The line "Enterprise" indicates its full name and code for KTUT.

In the column "Farm (place, shop)" go out the animals that are raised and fed the name of the outgoing structural unit, ie farm (place, shop). Agar if the enterprise does not have a structural subdivision, this column is not filled and is underlined is placed.

In the column "Causes and diagnosis of failure" in the cultivation and feeding the reason and circumstances of the animal's exit are indicated. Animal extinction and the reason for the act in cases of severance as a result of forced slaughter and The diagnosis is displayed. Extinction of breeding and rearing animals and this is the case when compulsory slaughter is the fault of certain workers are guilty of revaluing the value of animals and poultry to market value shall be recorded in the account of the employee and in the manner prescribed by law is charged.

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Income of the animal going out in the column "Inventory number, nickname, pedigree" the inventory number, nickname and its descendants are displayed.

In the "Balance sheet" column, "Animals and poultry outflow Act "(Form QX-54) on the date of compilation the carrying amount reflected in the animal accounts is indicated.

Out of the animals growing and feeding on the other pillars age, gender, obesity, live weight (kg), next to them usability and other indicators are displayed.

To the list of documents to be attached to the animal from the main herd unfit a copy of the deed of release, as a result of damage, natural disasters, accidents

confirming and related to the exodus of animals in breeding and rearing other documents may be added.

"Certificate of departure of animals and birds" (Form QX-54) slaughter (death) of breeding and rearing animals on the back of name, price, amount and subsequent use of the resulting products purpose is displayed.

As a result of slaughter (death) of breeding and rearing animals the obtained products (meat, leather) are delivered to the enterprise warehouse and the products out of animals and poultry with the signature of the receiving warehouseman attached to the deed of departure.

The skin of a dead animal, a wild animal (rabbit) is a commodity “Animals and birds out if they have value and can be sold Certificate of departure ”(Form QX-54) reads:

Submitted, 20__year "____" in _____ "bag number ____". If for some reason the skin is not used, the act reads “Body skin destroyed together. "

The use of the products is strictly specified in the act purposes are allowed only.

Products resulting from the death of animals in breeding and rearing a copy of the farm warehouse “Animal and Poultry Outflow Act ”(Form QX-54).

"Certificate of departure of animals and birds" (Form QX-54) in duplicate, members of the commission appointed by the head of the enterprise signed by and approved by the head of the enterprise. His first a copy is given to the accountant, the second copy is kept in the breeding farm remains in the person responsible for the skin, horn, hoof, technical oil, etc. is the basis for delivery to the warehouse.

"Certificate of departure of animals and birds" (Form QX-54) in cultivation and maintenance after approval by the head of the enterprise take into account the number of head in the animal movement record book (Form 301-ASM) and “The movement of animals in breeding and rearing Report on ”(Form QX-51) records are provided for recording.

Slaughter, forced slaughter, death and the consequences of natural disasters When the elimination is complete, out of the breeding and rearing animals In order to determine the financial result of the departure of "Growing and feeding costs

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associated with the departure of animals and derived from their departure product information ”(see Annex 48).

In this reference, slaughter, forced slaughter, death, and natural costs associated with disaster relief, as well as “Animals and Act of departure of birds ”(Form QX-54) the name, weight, price and amount of the product are displayed. "Outcome" financial result from the exodus of animals reared and fed in the bar is displayed.

Identified during inventory of breeding and rearing animals deficit, as well as the destruction of wealth, perished and forcibly slaughtered the value of animals is also lost (due to epizootics or natural disasters other than those) are written off at fair value.

If the exact culprits are found, they are identified as a result of the inventory the amount of the deficit of animals in rearing and rearing is the person materially responsible or charged.

Deficiency or death of animals in breeding and rearing in enterprises write off the balance sheet when it is determined to be “Property deficits and surpluses identified during the inventory process in accordance with the "Regulations on the order of accounting".

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If the exact culprits are found, they are identified as a result of the inventory the amount of the deficit of animals in rearing and rearing is the person materially responsible or recovery from the offender as an integral part of inventories above in the order provided for in paragraphs.

In breeding and feeding identified as a result of inventory the procedure for reflecting the amount of the deficit of animals in the accounting we will consider in the following example. The enterprise's subsidiary farm is in cultivation and conducted an inventory of reared animals and the overall balance in breeding two turkeys worth 120,000 soums and the balance value of the feed Found a deficit of 650,000 soums.

Debalancing of breeding and rearing animals as a result of deficiency The procedure is reflected in the accounting as follows:

- When deducting the book value of breeding and rearing animals:

debit 5910 «Deficit and value losses from damage ”account 770,000 soums;

credit 1110 "Breeding animals" account 120,000 soums; credit 1120 "Domestic animals" account 650,000 soums;

Deficiency of animals in breeding and rearing from a financially responsible person The recovery of the amount is carried out in a similar way to fixed assets. In addition, the loss of animals in breeding and fattening (death) occurs for a variety of other reasons. They are animal diseases (proteinuria, anthrax, rabies, tuberculosis), epizootics (mass infection), natural disasters (fires, floods, severe frosts) or agricultural enterprises the fault of the employees, including due to their cold attitude possible.

The amount of these losses is only from the value of the animals that died does not form. It also includes:

- related to the registration, burial and transportation of dead animalsthe amount paid to employees (including deductions);
- Special clothing for personnel involved in the destruction of dead animalsand the cost of special footwear;
- costs of maintenance and repair of animal cemeteries;- The value of the veterinary certificate; - Expenses for burial of dead animals.

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Disease (proteinuria, anthrax, rabies, tuberculosis), epizootic (mass infectious) poisoning), due to natural disasters (fires, floods, severe frosts) shortages and losses and their elimination and consequences termination costs directly to account 9430 “Other operating expenses” written off. Skins of extinct and reared animals, as well as other used products (horns, hooves, feathers and.) etc.) are received at prices that can be sold (used) and their value is associated with shortages and deaths due to disease costs are reduced.

Deficiency due to disease, epizootics, natural disasters and losses and the cost of their elimination and mitigation

The reflection in the accounting account is considered in the following example. Of the enterprise the balance value of the subsidiary farm as a result of illness is 575,000 soums sheep and geese worth 125,000 soums were destroyed which was. was taken, and nothing was taken from the geese and buried. As a result of the slaughter, sheepskin and wool worth 135,000 soums were seizedTermination of consequence

costs associated with: inventory and farm equipment items to be taken into account - 25,000 soums, calculation of wages for workers 100,000 soums and a single social allowance of 25 per cent of the workers 'salary fund 25,000 soums for payment.

Deficiency and death of animals in breeding and rearing as a result, the write-off procedure is reflected in the accounting as follows:

- When deducting the carrying amount of geese in rearing: *debit 9430 "Other operating expenses" account 125,000 soums; credit 1110 "Animals in breeding" account 125,000 soums;*
- The balance of the sheep in the herd, along with the income from the skins and wool obtainedWhen the value is written off:

debit 9430 "Other operating expenses" account 440,000 soums; debit 1090 "Other materials" account 135,000 soums; credit 1120 "Domestic animals" account 575,000 soums; - costs associated with the elimination of consequences: *debit 9430 "Other operating expenses" account 100,000 soums; credit 1080 "Inventory and household equipment" account 25,000 soums; credit 6710 "Salary Officer Settlements with "account" 60,000 soums;*

credit 6520 «To target state funds payments "account 15,000 soums;

- Closing of accounts taking into account other operating expenses:
- *debit 9910 "Final financial result" account 665,000 soums; loan 9430 "Other operating expenses" account 665,000 soums.*

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Chapter 6 Payroll account

§ 1. Legal basis for the organization of the payroll account

The process of producing material goods in society is a tool of labor and in addition to labor items, direct live labor is also included. Developers human consumption using the means of production in the production process a satisfactory product is created.

Remuneration of labor in the transition to a market system of management a new relationship will emerge in the field, labor, which is a labor resource market market is formed. As its subjects, the following emerges: work supplier (individual

entrepreneur, association of entrepreneurs) - it is a certain quality requires a certain amount of labor resources with properties; referral employees - they are the owners of the labor resource, their quantity and qualifications features create supply in the labor market.

Remuneration in the transition to a market economy, much of the state in the area of social support and employee protection functions are delegated directly to enterprises. Forms of remuneration, systems and the amount of incentives depending on the outcome of the work, the enterprises are independent determine themselves. The notion of 'salary' no longer works on the basis of legislation all types of wages, both in cash and in kind, for their time includes the labor income of each employee is the end result of the enterprise's activities taking into account, determined by his contribution, regulated by tax and the maximum amount is not limited. But the minimum wage for employees amount and it is determined by law.

We have legalized labor relations, including employee remuneration based on labor legislation, public contracts of enterprises and other specific normative documents.

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It was related to the indexation of income and the devaluation of money indemnification of the population is a novelty in social security. Population social insurance, pension fund, employment in social protection and support fund and other extra-budgetary funds. Their the establishment of which is regulated by the relevant legal documents. From the whole budget external funds are formed at the expense of special-purpose allocations and other sources and separate social activities from the state budget and used to fund plans.

The main functions of labor and payroll are:

- employees of the enterprise, including taxes and work deductionstimely payment of wages;
- timely transfer the amount of accrued salary to the expense accountsensure proper handling;
- on labor and wages for management and preparation of necessary reportsoperational collection and grouping of indicators;

- the number of employees, their productivity and working hoursis to constantly monitor its use.

The basis for determining the order of accounting for labor and its remuneration normative legal documents are:

- Civil Code of the Republic of Uzbekistan; Labor Code of the Republic of Uzbekistan;

- Law of the Republic of Uzbekistan "On Accounting";

- Uzbekistan on the regulation of labor relations

Decrees, resolutions of the President of the Republic of Uzbekistan, Ministers of the Republic of Uzbekistan Decisions and orders of the Court;

- Regulations on the structure of expenses;

- National Accounting Standards of the Republic of Uzbekistan andother departmental regulations governing accounting.

Labor and payroll account by enterprises, respectively necessary to organize and control the operations associated with them develop internal regulations, guidelines, other organizational and distribution documents can perform. With the above documents:

- specific on labor and payroll transactions forms of primary documents with properties and their the procedure for registration (compilation), as well as the rules of document flow;

- to carry out operations related to labor and its paymentthe list of responsible persons of the authorized divisions;

- the correctness of the calculation of labor and wages, related to themconfirm the reliability of operations reports and others possible.

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§ 2. Forms, systems and calculation of wages.

Forms and systems of remuneration of labor.

The quality of work, compliance with production standards in the payment of labor it is necessary to establish a certain order of accounting and calculation of wages. So, the organization of wages in the enterprise are three interrelated is determined by the elements: the tariff system, the normalization of labor and wages forms of payment. In terms of quality, labor is evaluated by the tariff system, spent the amount of labor is taken into account by normalization, while the order of calculation of wages determined by the forms of remuneration of labor.

The tariff grid is the basis for the payment of workers. Tariff the qualifications of the network workers, the form of remuneration of labor and the industry taking into account its importance in the national economy. The tariff system is as follows included:

- Tariff determining the amount of wages paid per hour or per day rates;
- between work and different categories of workers (qualifications) in payment tariff grid showing the relationship;
- Tariff and qualification reference. With its help, work according to the tariff grid and the worker's discharge is determined. Ordinary work is paid at the rate of a 1st class worker. Labor depending on the level of qualification, ie the established tariff rate and tariff coefficient the tariff rates of the remaining discharges will exceed this discharge. Tariff category each In a production operation, each type of work is assigned, so work tariff in the calculation of overtime pay, taking into account the norms of performance rate is used.

Form of remuneration, bonuses, surcharges, incentives payments are made by the employer in agreement with the trade union committee determined by the acceptable collective agreement. State tariff rates and salaries depend on the qualifications of the workers in the enterprise, the profession, which is performed by them can be used as a base depending on the complexity of the working conditions.

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Improving the procedure for determining the amount of wages and wages, pensions and taxes, state duties, fines, eliminates the link between the collection of fees and other charges of the President of the Republic of Uzbekistan on May 21, 2019

No. 5723 “Determining the amount of wages, pensions and other payments from September 1, 2019 with the Decree "On improving the order" Instead of the minimum wage, the following was introduced:

- the minimum wage;
- basic calculation amount;
- the basic amount of pension calculation.

Minimum amount of remuneration:

- Single tariff grid of remuneration of labor at a rate of 1.0 is the monetary expression of the monthly tariff rate for the first category;
- Salary in the field of labor relations, bonuses, surcharges, royalties, compensation payments for additional work, and incentives other types of payments, as well as deductions established by law, the amount of other payments previously set in relation to the minimum wage in identifying and the need of families for social support and unemployment used to determine the amount of benefits under;
- Remuneration of employees who have fully complied with the established labor standardsorganizational and legal form and labor as the lower limit of payment is mandatory for all employers regardless of their relationship.

No. PF-5723 of the President of the Republic of Uzbekistan dated May 21, 2019 “Procedure for determining the amount of wages, pensions and other benefits

In order to ensure the implementation of the Decree "On Improvement"

Ministers of the Republic of Uzbekistan indicating the tariff rates for payment

No. 775 of 16 September 2019 of the Cabinet of Ministers of the Republic of Tajikistan “On Remuneration of Labor on further improvement of the single tariff

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grid ”with the resolution“ On wages single tariff grid for payment ”(see Annex 1) wage rates and tariff coefficients are set.

Of wages to determine the amount of wages or salaries of an employee the minimum amount to the coefficient of the discharge assigned to the employee need to multiply.

Forms of remuneration of labor at the rates of the 1st category (unemployed workers and part-time workers), as well as occupational groups and types of work (three group rates) The enterprise has developed a tariff grid for wages, stratified by can come out. Each enterprise's financial capabilities and other production develops its own tariff coefficients depending on the indicators.

The main element of the organization of labor remuneration is the product work assigned to the production of the unit or under certain organizational and technical conditions labor, which determines the amount of labor expended to perform the volume is the normalization. Normalization of labor is a key component of the organization of labor on a scientific basis as part of, the production norm and the time norm. Normal which can be produced in a unit of time (hours, shifts, months) specified in the operating conditions production of the quantity of the standardized product unit (pieces, meters, tons) determined by the norm. The norm of time is in certain organizational and technical conditions the time (min., hours) required to complete the work. Independent determination of forms and systems of remuneration of labor to enterprises given the right. There are two forms of remuneration: part-time and part-time. Wages, product quality, complexity when paid in the form of labor and the unit of product produced, taking into account the operating conditions depending on the amount. Wages, staff qualifications and working conditions in the form of part-time depending on the amount of time spent (actually worked). The non-working wage form employs workers, using best practices financially interested in increasing productivity. This is the payment of labor it is necessary to strictly check the quality of the product produced in the form of. Wages The non-working form of payment is divided into the following payment systems:

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- not working properly;
- job bonus;
- functional-progressive;- indirectly; - chord.

In the form of the right job, the salary, in fact at the price of the job set determined in accordance with the work performed (finished product).

Unpaid form of remuneration of labor, remuneration on the basis of unpaid labor is a relatively common system of payment. In the form of a job award, a proper job In addition to the work on the prices, in addition to the established indicators (work quality, urgency, absence of customer-based complaints and etc.) is a reward for performance or exaggeration. Awards is calculated for the time actually worked on the unpaid wages.

In the non-progressive form of remuneration of workers, established at the correct working prices within the limits of the initial norm (s), from this norm plus - at inflated prices. The increase in business prices, each case is determined on a special scale. For example, the starting norm is 1% When done with more than 10%, the working value increases by 30%, from 10 to 30% Increases by 50% and so on.

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An indirect form of remuneration is usually the performer of ancillary work used to pay for the labor of workers: technological equipment adjusters, repair plumbers, foremen, and other ancillary workers assistants, performance results affect the productivity of key workers applicants.

The chord form of payment is the salary for the entire workload (sum) determines the amount and shortens the time to complete chord tasks includes rewards for. In this case, the total cost of the work, developed output is determined based on standard times and estimates.

A chord that provides the brigade with the sum of all the main and ancillary work the assignment is submitted. The start and end time of the work on the assignment, as well as the work the value of salaries and bonuses is indicated taking into account the quality of work. From time to time in cases where it has been done before, the amount of the reward will be known in advance. Chord system in works

and construction where the production period lasts a long time used in specialized, transport organizations.

Remuneration on a part-time basis is usually a measure of an employee's performance or in cases where it is not possible to keep records based on the work performed applied. The work of a worker or employee in the payment of wages on a part-time basis salary is determined in accordance with his qualifications and the amount of working time worked. As a basis for calculating wages when paid on a part-time basis the time spent by the employee and the tariff rate are taken.

Payment on a part-time basis varies: - ordinary time; - bonus time.

The amount of wages in the ordinary temporary form of payment of wages the basis of the calculation is the tariff rate corresponding to the staff schedule or the position salary is taken. Hourly and daily forms of payment, as different types of time systems. In determining the amount of salary, multiplying the hourly (daily) wage rate by the hours (days) actually worked found. In the form of bonuses on a part-time basis, the rate (salary). In addition to working on, the company is working on rewarding employees decision, collective bargaining agreement or order of the enterprise manager (order) basically in addition to certain quantitative and qualitative indicators will be rewarded for their achievements.

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Wage calculation based on all forms and systems of remuneration The accounting is formalized in the same way, the salary of the authors a calculation scheme has been developed (see Appendix 2).

2.2. Account of wages in the primary documents.

The amount and quality of labor expended on labor and its payment, that is use of funds in the direction of the formation of the wage fund and operative control over the implementation of payments of a social nature should provide installation.

Accounting for labor and wages, reporting, and wages control over the fund and payments of a social nature employees of the entities to implement, such as the transport service employees of service enterprises are divided into three groups: transport service employees in the show (main activity) - in the main direction of

this enterprise busy employees; Employees in non-industrial production - the main developer network staff assisting in the issuance and operation of the entity; key unregistered employees - contract and other temporary employees serving the entity on a temporary basis under contracts. In addition, production and service in the form of labor reports the demonstration staff is divided into two groups - key workers and employees, respectively.

Divided into managers, specialists and other employees.

The account of the personnel of employees in enterprises is the personnel department or this the task is performed by the assigned person. Labor of the Republic of Uzbekistan recruitment of employees in accordance with the Code, the work concluded with them termination of contract (dismissal), transfer to another job and leave formalized by the order of the head. The manager's order is the number of employees and is an initial document that takes into account their movements .

Businesses are states based on their manufacturing characteristics develops a table. Each component in the states table state unit, occupation (position, salary, surcharges, monthly salary) is displayed. Schedule of staff advance planning of labor costs in the enterprise and to pre-calculate the costs included in the cost of the product (work, service) serves as the basis.

For employees hired on a permanent, temporary or seasonal basis “Employee ID” by the HR Department filled. One copy of the relevant documents for all categories of workers, ie passport, military document, employment record book (for deputies - from the main place of work reference), diploma and other documents on graduation from the educational institution, and replenished on the basis of staff surveys.

Each hired employee will be assigned a special table number, which is number in the documents accounting for personal content, confirming the work performed and this number is put on the payroll documents also serves as a code in computerization. This employee has another job the number attached to it at the

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time of transfer or dismissal is one to two years not attached to another employee. Based on the initial document mentioned above.

In accounting, this employee is provided with a "Personal Account" (see Annex 9), in which the month the accrued wage is accumulated as he goes on vacation or verification of accrued wages in other necessary cases, average monthly or this information is necessary to determine the daily wage.

Each employee in a special book or sheet "Personal Account" of employees referred to separately. Data on it are taken from T-49 or T-51 forms. This recording the data in the personal account in the direction of growth on a monthly basis it is average when an employee goes on vacation or calculates a bonus, a pension will be necessary to determine the calculated wage. This personal account is two consists of a section, on the left side of which is a wage or other The calculated amounts are recorded in the appropriate columns and on the right side of this Deductions from accrued amounts are allocated to taxes, savings amounts are displayed and the last column shows the amount received by the employee. Har at the end of the year this personal account is in the archives of accounting and thereafter stored in the central archive.

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Calculate the use of working time of all categories of employees to control compliance with the accepted working hours schedule information on time and on the preparation of analytical reports on labor “Calculation of the use of working time and calculation of wages List ”(Form M-12) and“ List of Working Time Use Calculations ”(MFigure 13). These are tables and sheets if the enterprises are small, on the enterprise, if large, their subdivisions or by groups of employees.

These documents are employed by all segments of the working staff not only used to account for the use of time, but also employees control over compliance with the work schedule by, on the basis of wages it will also be the basis for calculating and obtaining information on the time worked. The tables are filled in one copy by the person holding the table or the master and is accounted for twice a month. Because according to this document the first half of the month is paid in bonuses, and the total labor at the end of the month fee. In this table, take into

account attendance and working hours use is done by the method of bulk recording, ie arrival, non-attendance, late arrival.

The sheet is marked with symbols, D - day off, B - holiday, K - sick, X business trip, T - vacation, etc. The number of days and hours worked is displayed. When tables are handwritten with letters and numbers, if coded with numbers when processed on a computer. "List of working hours and payroll" (Form M-12) also includes wages calculated in addition to the use of working time is displayed. It includes a tab number, employee name, and so on surname, group, specialty or position, justified, number of days worked in that month and hours, including overtime hours, night and day working hours, non-working hours and reasons, weekends and holidays, it also shows the idle time. Where in the last column employment and accrued wages are also indicated. Because this information labor costs, product and labor costs according to the relevant elements creates the ability to calculate and is the basis for calculating labor productivity. This is the case in the List of Working Time Accounts (Form M-13) indicators are recorded for each department, network, or job type.

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About the reasons for not working in the table or working part-time, signs of overwork and deviations from other normal operating conditions only duly executed documents (non-employment certificate, on the basis of information on the performance of state and other public works, etc.) should be included.

The table shows that the employee uses working time every day (“Use of working time and Schedule of Salary Calculations ”(Form M-12) and "List of working hours" (Form M-13), column 3) conditional types of application of a series of working hours separated by two rows to show The second line is to record the amount of hours they spend for.To come to work to account for the use of working time each day on the list or a mass recording of non-attendance or only retreats (non-attendance, late stay, etc.)."List of working hours and payroll"

(Form M-12) The processed and unprocessed time shown on the title page are conditional mark "List of working time use calculations" (Form M-13) also used in filling.

"List of working hours and payroll" (Form M-12) and "List of working time calculations" (Form M-13) Based on the data of “Payment account (account payment ”.

For each employee in the "Payment account (bill payment) place of employment of the amount of the calculated salary corresponding to the indication of codes and from the amount of this salary to the legislation Amounts deducted in accordance with the types of discounts, the last column shows the amount to be paid to the employee.

Based on the amount indicated in the "Payment account (bill of lading) "Payment account" is created in the prescribed manner at the cashier

is given. In the "Payment account" the employee's table number, last name, first name, patronymic and the amount of salary to be paid is indicated. Employee salary will sign a receipt. Paid and deposited by cashier the amounts are shown.

After payment of wages on the "Payment Account", they will receive a "Payment Register of Accounts ” number of payment accounts, type of payments made, payments made the name of the increased structural unit, the amount on the account. This the records are certified by the signatures of the applicant and the recipient. «Payment account log "to be sewn and numbered, last on the sheet with the signature of the head of the enterprise "This" Payment invoices in the logbook "numbered sheets" and stamped must be approved. The number of sheets is indicated by a text.

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Businesses develop the use of this or that form of primary documentation the nature of the output, the organization of labor and the system of its payment, also depends on the method of product quality control. The following in enterprises initial documents can be used in addition: route sheet, report on the finished product, the finished product account, act of acceptance of work performed, timeless normalized assignment given to workers, and so on. Finished product and significantly increase the amount of initial documentation on the account of work performed apply scaled, complex standards and estimates to reduce, as well as multi-day (collection) instead of one-day documents created in one go documents)

recommended the use of documents similar to the performance of non-performing work per week is done.

Technological map, shop, plot according to the production program, the current norms and assessments, the schedule of work, these documents from the beginning of work first handed over to the worker or crew. Technical inspection after work department genuine manufactured and accepted usable products indicates the amount and the amount of defective product.

On idle work in the production of individual, unique products the main document is a one-way builder, collector, as well as an individual and a brigade is a naryad formed on. One way naryad shift or one for a month is made by order or type of work related to the type of production costs. If the work is done by one worker, it is called a single naryad, if a brigade if done by - called brigade (general) naryadi. On the back of Naryad about the composition of the brigade, time worked, work performed, qualifications of crew members additional information is provided.

The scope of work performed on the orders and the technological chain of work movement The order can not be controlled because they are a worker (or brigade, shift), one is written to one or more operations that are not related to the other.

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Therefore, in a technological process, the series (group) is homogeneous at the same time products and workmanship in serial productions.

Route sheets are used to calculate the fee. According to the route sheet any worker can do the job. The route sheet is the whole technological process operations and pre-written to specific batch details and products. Bunda the transfer of work from one operation to another is shown in sequence, production losses and defective products are controlled. Route since the types of work on the sheet are performed by several workers, each someone's salary is set in a special document - 15 days or once a month collected in the production report.

In many manufacturing enterprises, workers are usually self-employed performs the same technological operations that are hidden. This is a product

developed and in the aggregate accounts, which are compiled on a shift or monthly basis referred to.

2.3. Accounts receivable with employees on payroll.

Regardless of the source of funding, the wage structure of the enterprise is the right to work all expenses incurred on payment, including legal staff average salary for non-working hours, incentive payments, compensation payments.

Accounts with employees on wages in accordance with IFRS 21 Summarization of information is carried out in the following accounts:

- Enterprise on the account 4210 "Payments on wages"on all types of bonuses paid to employees calculations are taken into account. 4210 "Wages paid" the analytical account on the account is kept for each given item;
- Enterprise on the account 6710 "Salary settlements with the employee"Remuneration of employees who are on the list and not on the list (labor all types of remuneration, bonuses, assistance, to working retirees

accrued pensions and other payments). 6710 Analytical account on the account "Salary settlements with the employee" is kept separately for each employee of the enterprise;

- Unpaid salaries of employees on the account 6720 "Deposited wages"debts are reflected. 6720 on the account "Deposited salary" the analytical account is kept separately for each employee of the enterprise.

In accordance with Article 161 of the Labor Code of the Republic of Uzbekistan, terms of remuneration are a collective agreement or other local norm shall be specified in the document and may not be less than once every six months.

The Republic of Uzbekistan in special cases for certain categories of employees other time limits for payment of wages by the Government possible. If the day of payment falls on a day off or holiday, wages will be paid on the eve of this day.

Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 88 of March 19, 2002 "On additional measures for the timely payment of wages."

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13 enterprises and organizations, regardless of the form of ownership managers are personally responsible for the timely and full payment of salaries to employees and the composition of the salary paid to each employee in the relevant period parts, amounts withheld and its bases, as well as payable obligatorily notify in writing of the total amount of money.

Salary calculations can be done in two different ways: - painted; - without paint.

In the first method, the employee is paid in advance for the second half of the month is finalized in the payment. The amount of advance in the conclusion of a collective agreement is work agreed with the provider. The minimum amount of advance is the employee according to the table not less than the tariff rate for the time worked.

The amount of the deposit must be specified in the Collective Agreement. To the workers dues in pre-agreed amounts, of the employee's salary (tariff rate) 50 per cent or 40 per cent of the actual salary of the previous month options are relatively common.

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Workers are usually paid for the first half of the month (1 to 15 days).

issued from the 16th to the 20th of the current month, workers on the results of the month The full calculation will be made at the beginning of next month.

In the second method, instead of paying the planned dues to the workers in the enterprise, the month products (work performed) actually developed in the first half or is actually a wage for the time worked.

Monthly when salary calculations are made in a staggered manner as a planned advance for the first half, 4210 «was paid on wages debit to the account "bonnets" and account 5010 "Cash in national currency" (in cash), on credit of account 5110 "Account" (non-cash) an accounting entry is made. Really designed products

(work performed) or when calculating wages for the time actually worked from the accounting account is reflected as follows:

debit capital investment accounts (0800) - fixed assets construction, procurement and other capital works, purchase of intangible assets when

calculating the wages of workers and employees engaged in doing; debit 1510 "Preparation and purchase of materials" account - the enterprise Wages for workers and employees engaged in the procurement department when calculated; debit 2010 "Main production" account - in the main production shop work for workers and employees directly engaged in product production (performance of work) when calculating the fee; debit 2310 "Auxiliary production" account - auxiliary production workers engaged in the production of goods (performance of work) directly in the shop and when calculating the salary of employees; debit 2510 "General production costs" account - production

indirectly engaged in the production of goods (work) in the shop and when calculating the salary of employees; debit 2610 "Disposable products in production" account – product unusable products that occur in the process of production (performance of work) or bringing poor quality work to the level of corrective standards when calculating the wages of employed workers and employees; debit 2710 "Service farms" account - the main and in workshops serving ancillary production processes, social when calculating the wages of workers and employees engaged in the facilities of the industry; debit 9410 "Sales expenses" account - the enterprise's product (work, service) Work for workers and employees engaged in the structural unit for the sale of goods when calculating the fee; debit 9420 "Administrative expenses" account and other expenses

Receivable accounts - work for workers and employees engaged in the management of the enterprise when calculating the fee; debit accounts that account for other expenses - as above when calculating the wages of workers and employees engaged in other work not covered; credit account 6710 "Salary settlements with the employee".

Monthly when salary calculations are made in a staggered manner products (work performed) actually developed in the second half or the above accounting when calculating wages for the time actually produced 6710 «Salary to the amount of the previous issue of the bar at the time of entry with the inscription accounts

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with the employee "debit to the account and 4210" Salary also an accounting entry on the credit of the account "Paints issued on is done.

Withholding within a specified three-day period for payment of wages the amount remaining after deduction of the remaining amounts is paid or bank plastic should be transferred to the cards. Payment or transfer of wages 6710 Debit of the account "Payroll settlements with the employee" and 5010 «Money in national currency» (in cash), 5020 «Money in foreign currency funds »(in foreign currency in cash), 5110» cash-book account »(without cash), 5210 “Domestic currency accounts” (cashless), 5220 “Abroad foreign currency accounts ”(non-cash) and other cash accounts (non-cash) are reflected in the credit. Amounts accrued for annual and additional holidays for the reporting month only a report on the composition of all expenditures on wages in the amount of the amount of vacation days per month. Vacationm the amount of vacation paid for those days if part of it is transferred to the next month 4290 “Given to employees, as a reference given in the reporting month on the debit of the account "Other banknotes" and 5010 "Cash in national currency" (in cash), 5020 "Cash in foreign currency" (in cash in foreign currency), 5110 «Cash-book account» (without cash), 5210 «Domestic currency accounts ”(cashless), 5220“ Foreign currency accounts ”(cashless) and other cash accounts (non-cash) reflected in the loan is added. This amount is all that has been done on payroll for the next month included in expenses 4290 "Other dues given to employees" account credit and 6710 "Employee payroll" reflected in the debit of the account.

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Procedure for issuing cash from the cashier of the enterprise and their accounting reflected in the accounts «Chapter 7. Account of cash and cash equivalents »,» 8bob. Accounts receivable and accounts payable ”and“ Chapter 9. In foreign currency assets and liabilities.

Workers and employees within the three-day period specified for payment of wages the amount of wages and pensions not received by the depositor was transferred to the depositor, 6710 Debit of the account "Payroll employee" and 6720

"Deposited salary" is reflected in the credit of the account. Deposited work debit of account 6720 "Deposited salary" and 5010 when payment is made «Money in national currency» (in cash), 5020 «Money in foreign currency funds »(in foreign currency in cash), 5110» Cash-book account »(without cash),m5210 “Domestic currency accounts” (cashless), 5220 “Abroad foreign currency accounts ”(non-cash) and other cash accounts (non-cash) are made on the accounting record of the loan.

§ 3. Assignment of additional payments, benefits and their calculation

For the time not worked in accordance with the Labor Code of the Republic of Uzbekistan both workers and employees are paid. Such payment includes:

- Relation to the employee's injury or deathone-time allowance;
- temporary disability benefits;
- maternity benefits for women;
- dismissal pension;
- childbirth benefits;
- for an additional day off;
- age, disability and breadwinner provided by the stateloss pensions;
- for a funeral;
- other payments provided by the legislation.

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For the time not worked in accordance with the Labor Code of the Republic of Uzbekistan the calculation of payments to both workers and employees to the average wage based on. Calculation and application of the average wage with the relevant regulations determined. Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated March 11, 1997 No. 133 “For the implementation of the Labor Code of the Republic of Uzbekistan on approval of necessary normative documents ”

In accordance with the "Procedure for calculating the average monthly salary" in enterprises The following procedure for calculating the average wage is established:

- Vacation pay, severance pay, unemployment benefits payment, as well as training, retraining and advanced training in the higher education system

The average monthly salary for the period is calculated for the first year workers from the salary or position set on the tariff for the day out of them together with twelve (six for those who had worked full-time for six months; seven together with seven full-time employees, etc.), secondary special and vocational for teachers of educational institutions is determined by the tariff during the calculation period by increasing the amount exceeding the salary or position salary by one tenth calculated. They are paid extra on a part-time basis, bonuses, surcharges, salary surcharges and other payments includes;

- disability of employees at work, occupational diseaseshealth in connection with playing or performing work duties amounts to be reimbursed by the employer for damage otherwise calculation in accordance with the rules approved by the decision of the Cabinet of Ministers is done;

- on temporary incapacity for work, pregnancy and maternity leavecalculation of payments (calculation of benefits) «On state social insurance

Regulations on the procedure for appointment and payment of benefits "(Republic of Uzbekistan Registered with the Ministry of Justice on May 8, 2002, No. 1136) is done;

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- average in all other cases (except those mentioned above) the monthly salary is based on the average monthly salary for the next two calendar months determined.

The following is stipulated by the Labor Code of the Republic of Uzbekistan

Allowances are paid to workers and employees at the expense of enterprises' own funds:

- Relation to the employee's injury or deathone-time allowance;

- temporary disability benefits; - maternity benefits for women; - dismissal pension.

Relation to the employee's health injury or death one-time allowance with.

In accordance with Article 190 of the Labor Code of the Republic of Uzbekistan, had to be paid in connection with the injury to the employee's health

the average monthly work received by the victim until the victim becomes disabled at work as a percentage of his salary, the loss of his professional ability to work from the monthly payment, determined in accordance with the level, with the occurrence of damage to health compensation for related additional costs is also determined and in other cases - a lump sum payment.

1.5.8 of the "Regulations on the structure of expenses". developed in accordance with paragraph due to loss of ability to work due to removal injuries

payment of benefits based on and without decisions of the competent authorities costs associated with the cost of production of goods (works, services) included in the cost.

2.3.9.4 of the "Regulations on the structure of expenses". in accordance with paragraph, expenses related to material assistance paid to employees are periodic expenses as part of other operating expenses.

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In accordance with FSA No. 21, the attitude of the employee to the injury to health The payment of damages to be paid with is reflected in the accounting as follows added:

- in connection with the injury to the employee The amount of benefits available:

debit 2010 "Main production" account - in the main production shop

workers and employees directly involved in the production (performance of work); debit 2310 "Auxiliary production" account - auxiliary production

workers engaged in the production of goods (performance of work) directly in the shop and to employees; debit 2510 "General production costs" account - production

indirectly engaged in the production of goods (work) in the shop and to employees; debit 2610 "Disposable products in production" account - product

unusable products that occur in the process of production (performance of work)

or bringing poor quality work to the level of corrective standards

busy workers and employees; debit 2710 "Service farms" account - the main and

in workshops serving ancillary production processes, social workers and employees engaged in the facilities of the industry; credit account 6710 "Salary settlements with the employee";

- the employee has a disability at work or otherwise affects his health in connection with the injury or death of an employee's family member or financial assistance to family members in connection with the death of an employee sum:

debit account 9430 "Other operating expenses"; credit account 6710 "Salary settlements with the employee". **Temporary incapacity for work, pregnancy and maternity benefits.**

In accordance with Article 285 of the Labor Code of the Republic of Uzbekistan, to pay temporary disability benefits to employees in the following cases:

implies:

- In case of temporary disability

(in case of injury);

- Treatment in sanatoriums;
- when it is necessary to take care of a sick family member;
- when quarantine is declared;
- temporary transfer to another job due to tuberculosis or occupational disease;
- to restore the ability to work or to put an artificial limb (prosthesis) when admitted to rehabilitation institutions.

In accordance with Article 233 of the Labor Code of the Republic of Uzbekistan, to women seventy calendar days before childbirth and fifty-six after childbirth calendar days (in case of difficult birth or birth of two or more children

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maternity leave with a period of seventy calendar days) social insurance benefits are paid. Pregnancy and maternity leave are combined calculated from the number of days of such leave in practice until birth is given to the woman in full, regardless of whether it is used.

Decree of the President of the Republic of Uzbekistan dated December 18, 2006 PQ-532 "The main macroeconomic 4 of the resolution "About the forecast of indicators and parameters of the State budget" to the temporarily incapacitated from January 1, 2007 in accordance with paragraph Expenses related to the payment of benefits:

- by budget organizations - allocated to the salary fundwithin the budget;
- by business entities - at their own expenseis increased.

President of the Republic of Uzbekistan December 22, 2009 PQ-1245 "The main macroeconomic indicators of the Republic of Uzbekistan in 2010 24 of the Resolution "On the forecast of indicators and parameters of the State budget" pregnancy and payment of maternity benefits is made at the expense of employers.

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In accordance with Article 234 of the Labor Code of the Republic of Uzbekistan, at the request of the woman after the end of the maternity leave, the child to her leave to care for a child under the age of two is the law during this period benefits are paid in the manner prescribed by the documents.

The woman, at his request, gave birth to the child until the child was three years old additional unpaid leave for maintenance is also granted. Bolani the child's father, grandmother, grandfather or child from parental leave In practice, other relatives who are caring for it are also completely or partially can use. The above persons may, at their discretion, adopt a child during part-time maintenance leave or with the employer.

They can work together at home. At the same time, their pension rights are preserved remains.

A woman's place of work (position) is maintained during childcare leave. This holidays including work experience but not more than three years in total is also

added to the work experience in the specialty. Child care leave time, provided that it is in the collective agreement, or in another local document of the enterprise the next payment, unless otherwise provided by the employment contract is not included in the length of service entitling to paid annual leave.

For mothers (surrogates) working in enterprises, the child is two a monthly allowance paid to mothers to care for her until she reaches the age of majority Allowances are made at the expense of own funds of these enterprises (organizations) is increased.

1.5.13 of the "Regulations on the structure of expenses". developed in accordance with paragraph in the manner prescribed by law for employees involved in the eviction process temporary incapacity for work, pregnancy and childbirth prescribed in accordance with The costs associated with the payment of benefits are the product as production costs (work, services) are included in the cost.

2.3.21 of the "Regulations on the structure of expenses". in accordance with paragraph, management staff and others not involved in the production process

temporarily appointed to employees in accordance with the procedure established by law expenses related to disability, pregnancy and maternity benefits included in other operating expenses as current expenses.

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2.3.8.4 of the “Regulations on the structure of expenses”. in accordance with paragraph, temporarily in addition to the actual amount of wages to disability benefits expenses related to payment other operating expenses as period expenses included.

2.3.9.1 of the “Regulations on the structure of expenses”. in accordance with paragraph, for the care of a child under the age of two in accordance with the law the cost of paying the monthly pension is other operating expenses as period expenses included in the cost.

In accordance with IFRS 21, employees are required by law temporary incapacity for work, pregnancy and childbirth prescribed in accordance with Assignment of benefits is reflected in the accounting as follows:

- benefits granted in accordance with the legislation sum:

debit 2010 "Main production" account - in the main production shop workers and employees directly involved in the production (performance of work); debit 2310 "Auxiliary production" account - auxiliary production

workers engaged in the production of goods (performance of work) directly in the shop and to employees; debit 2510 "General production costs" account – production indirectly engaged in the production of goods (work) in the shop and to employees; debit 2610 "Disposable products in production" account – product unusable products that occur in the process of production (performance of work) or bringing poor quality work to the level of corrective standards busy workers and employees; debit 2710 "Service farms" account - the main and in workshops serving ancillary production processes, social workers and employees engaged in the facilities of the industry; debit 9430 "Other operating expenses" account - other expenses accounting accounts - for management staff and in the production process other non-participating employees; credit account 6710 "Salary settlements with the employee";

- real wages for temporary disability benefits additional fee up to the amount of two years for a child in accordance with the law the cost of paying a monthly maintenance allowance until full-time sum:

debit account 9430 "Other operating expenses"; credit account 6710 "Salary settlements with the employee".

Dismissal pension.

In accordance with Article 109 of the Labor Code of the Republic of Uzbekistan, severance pay in the following cases where the employment contract is terminated paid:

except for termination of the contract due to non-performance;- at the initiative of the employer, the employee performs his duties

- in cases beyond the control of the parties, ie the employee is military orin case of call to alternative service and hiring an employee who has previously performed this job in case of recovery. The employment contract is

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determined by the employer In connection with the violation of the rules, if the violation is remedied if it is not possible to do so and it prevents him from continuing the work for a reason in case of termination, the severance pay is paid, on the basis of employment cases in which the established rules are violated through the fault of the employee (specific to the court deprived of the right to hold a position or engage in a certain type of activity concealment of the verdict, submission of false documents, etc.) exception;

- refusal of the employee to continue working under the new working conditions because the amount of the severance pay is less than the average monthly wage not allowed.

2.3.9.3 of the “Regulations on the structure of expenses”. in accordance with paragraph reorganization of enterprises, employees and payments to employees who will be laid off due to a reduction in the number of states expenses on other operating expenses as current expenses is entered.

When a severance pay is granted in accordance with IFRS 21 The following entries are made in the accounting account: *debit account 9430 "Other operating expenses"; credit account 6710 "Salary settlements with the employee".*

The following is stipulated by the Labor Code of the Republic of Uzbekistan benefits to workers and employees Extra-budgetary Pension Fund paid at the expense of:

- age, disability and breadwinner provided by the stateloss pensions;
- childbirth benefits; - for an additional day off; - for a funeral.

Regarding the age, disability and breadwinner provided by the state appointment and payment of loss pensions of the Republic of Uzbekistan Law "On the provision of state pensions", Uzbekistan Resolution of the Cabinet of Ministers of the Republic of Kazakhstan dated September 8, 2011 No 252 approved "Regulations on the procedure for appointment and payment of state pensions" and in accordance with other regulations related to pension provision is increased.

“Provision of state pensions for citizens to pensioners who do not work in accordance with Article 52 of the Law "On pensions of the Republic of Uzbekistan

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at the place of their residence Extra-budgetary Pension Fund departments under the Ministry.

Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated September 8, 2011 252 “Procedure for appointment and payment of state pensions” approved by Resolution No.

Pensions for unemployed pensioners in accordance with paragraph 157 of the "Regulations on delivery of pensions by departments of the Pension Fund at the place of residence giving (handing over) money at the request of the entrusted organization or the pensioner by transferring funds to citizens' deposit accounts without cash paid through a branch of a commercial bank.

“Provision of state pensions for citizens to pensioners working in accordance with Article 53 of the Law "On pensions are paid at their place of work in the manner prescribed by law.

Payment of a pension to an employed retiree depends on how long he / she works, from the organizational and legal form of the enterprise, as well as the contract (agreement) workplace in the amount specified in the legislation, regardless of the nature (type) will be paid on.

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Extra-budgetary Pension, which the head of the enterprise assigns a pension on the employment of a pensioner in the relevant department of the Fund (on the conclusion of a civil law contract) within five days as well as an extract from the order of employment (copy of civil contract).

The pensioner was supposed to receive and was not taken due to his death with the loss of a breadwinner without including the pension in the inheritance paid to family members included in the scope of dependent persons. Parents, husband

(wife), as well as the retiree, who lived together until the day he died family members make this money, with a survivor’s pension they are entitled to receive even if they are not covered by the provision.

The unpaid pension for the month in which the pensioner died is indicated family members are paid for the days of the month that passed before he died. Your

family In case of application of several members, the amount of pension due to them is their evenly distributed between.

In the event of the death of a pensioner, the burial of his family or the pensioner in the amount of four times the minimum monthly wage to the person who performed the ceremony funeral allowance is paid. The money shown is for the pensioner to receive them paid within 60 (sixty) days after death.

Law of the Republic of Uzbekistan "On burial and burial"

An employee of an enterprise, institution, organization or employee in accordance with Article 9 to pay a funeral allowance in the event of the death of a dependent family member The place of these expenses is then the Ministry of Finance of the Republic of Uzbekistan covered from the extra-budgetary funds of the Pension Fund in the case of an enterprise, institution or organization.

Assignment and payment of a funeral pension Ministers of the Republic of Uzbekistan Approved by the decision of the Court of June 14, 2011 No. 174 “Burial in accordance with the "Regulations on the procedure for appointment and payment of benefits." is increased.

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In accordance with Article 230 of the Labor Code of the Republic of Uzbekistan to one of the parents (guardian, trustee) raising a disabled child, the child is sixteen one-day work at the expense of the state social insurance funds until the age of majority an additional day off per month is provided upon payment of a fee.

In accordance with Article 287 of the Labor Code of the Republic of Uzbekistan a lump-sum benefit is paid when a child is born. For every newborn child the amount of the pension to be paid and the procedure for its payment shall be determined by the legislation is placed.

Assignment of benefits for the birth of a child and an additional day off

payment «Procedure for appointment and payment of benefits under state social insurance in accordance with the "Regulations on" and other normative legal acts is increased.

Funds received for the payment of pensions and benefits should be under strict control and shall be used only for the purposes set forth in the application.

Intentionally distorting the amounts required in the calculations and the purpose of them provided for in the legislation of officials who have allowed improper use are personally responsible for compliance with the payment discipline in the prescribed manner.

Businesses were paid later, when their own funds were available Reimbursement of amounts from the extra-budgetary funds of the Pension Fund in exchange for pensions and benefits at their own expense on the day of payment of wages have the right to make the payment. Paid by businesses reimbursement of amounts is received from the extra-budgetary Pension Fund The funds are expenses from the secondary account with the conditional account number 888 their by transferring money to the paid main account.

Separate instead of benefits for the payment of housing and communal services monthly compensation payments to one-time citizens and one-time Payment of maternity benefits Uzbekistan.

It is established by the legislation at the expense of means of the State budget of the Republic in order through the Pension Fund.

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To be paid from extra-budgetary funds of the Pension Fund when calculating benefits 6710 "Settlements with the employee on wages" on the credit of the account and on the debit of the account 4890 "Other receivables" accounting entries are made. These funds are extra-budgetary When transferred (reimbursed) by the Pension Fund 4890 “Other debtors Debts ”account and 5110“ Cash-book account ”account or other money debit accounting records of funds is done.

Pensions are withheld for a specified period (three days in practice wages) the amount remaining after deduction of the remaining amounts is paid or bank plastic should be transferred to the cards. Payment of additional payments and benefits or transfer 6710 "Salary settlements with the employee" debit of the account and 5010 "Cash in national currency" (in cash), 5020 «Cash in foreign currency» (cash in foreign currency), 5110 «Cash-book account »(cashless), 5210» Domestic currency

accounts »(cashless), 5220 "Foreign currency accounts" (non-cash) and other cash accounts (non-cash) are reflected in the credit.

Procedure for issuing cash from the cashier of the enterprise and their accounting reflected in the accounts «Chapter 7. Cash and Equivalent Account ", Chapter 8. Accounts receivable and accounts payable "and" Chapter 9. Expressed in foreign currency assets and liabilities account.

Benefits not received by workers and employees within the specified period the amount was transferred to the depositor and 6710 «with the salary officer debits to the account "Settlements" and account 6720 "Deposited wages" reflected in the credit. By paying additional contributions and benefits deposited

6720 "Deposited wages" debit and 5010 "National cash in foreign currency "(in cash), 5020" Money in foreign currency funds »(in foreign currency in cash), 5110» Cash-book account »(without cash), 5210 "Domestic currency accounts" (cashless), 5220 "Abroad foreign currency accounts "(non-cash) and other cash accounts (non-cash) are made on the accounting record of the loan.

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§ 4. Accounts receivable on work

According to the Tax Code of the Republic of Uzbekistan, workers in enterprises and taxes are levied on wages accrued to employees.

General in accordance with Article 164 of the Labor Code of the Republic of Uzbekistan as a rule, with the written consent of the employee, in the absence of such consent, - may be detained on the basis of a court decision. In the following cases withholding, regardless of the employee's consent:

- Taxes and other obligatory payments established in the Republic of Uzbekistanto recover;
- for execution of court decisions and other executive documents;
- for the needs of the farm, in order to keep the money given at the expense of wages,issued in connection with business trips or work elsewhere to retain unused and unreturned paint in a timely manner and return the overpaid

amount as a result of errors in the calculation to get. In such cases, the employer must repay the loan or pay the debt It is incorrect to pay the fee from the date of expiration of the term specified for no later than one month from the date of calculation has the right to issue an order to detain. If this period has elapsed or for business needs, business trips, or work elsewhere unreasonable or the amount of withholding of the dye given in connection there with if he considers it wrong, then the debt will be collected in court;

- the employee is on leave at his own expense, working before the end of the work yearfor the days corresponding to the unworked period of leave when the contract is terminated. The pay for those days is whether the employee is enrolled or retired will not be retained when canceled due to;
- if to compensate the damage caused to the employer by the employeeif the amount of damage does not exceed the average monthly salary of the employee;
- 20% of the average monthly salary for violation of labor disciplinefine not exceeding.

The total amount of deductions withheld at the time of payment of wages not to exceed fifty per cent of the salary due to the employee.

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Taxation and income at the source of payment of income of individuals

Taxation issues on the basis of the declaration of the Republic of Uzbekistan it is regulated by the Tax Code. To the Tax Code of the Republic of Uzbekistan a legal entity that makes payments to the taxpayer as an appropriate source of payment is a person.

At the source of payment of personal income tax the obligation to calculate, withhold and pay legal entities, activities. Implemented in the Republic of Uzbekistan through a permanent establishment Representative offices of non-residents of the Republic and foreign legal entities charged.

From the income of individuals from non-core employment the final amount of income tax levied on individuals is physical the declaration of the total annual income of the person calculated by the state tax service.

If you pay the salary in the bank account of a legal entity and at the same time to transfer to the budget the taxes withheld on the work of employees if the funds are insufficient, the income tax levied on individuals is bank transferred to the budget in the amount proportional to the balance on the account.

It is a tax period on income tax levied on individuals calendar year. Quarterly income from the source of payment is physical is the reporting period for individuals withholding income taxes.

Calculated amount of personal income tax personal savings of individuals in the manner prescribed by law to the amount of monthly mandatory contributions transferred to existing pension accounts reduced.

Personal savings of citizens by enterprises Procedure for calculation and payment of mandatory contributions to the accounts «Employers mandatory to the personal savings accounts of citizens by *Regulations on the procedure for addition and payment of fees "(Republic of Uzbekistan* Registered with the Ministry of Justice on October 6, 2005, No. 1515) determined.

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Citizens engaged in employment under employment contracts (they include working retirees, co-workers), as well citizens who perform work under civil law contracts, if this income tax levied on employees from individuals in accordance with the law if retained, accumulate pension contributions as recipients are mandatory participants of the ongoing pension system.

Mandatory to personal savings accounts of citizens contributions are the taxable amount of the employee's calculated salary (income) 0.02 percent, which is the amount of income of individuals shall be deducted accordingly from the amount of tax assessed in accordance with the law.

Mandatory to personal savings accounts of citizens contributions are equal to taxes and mandatory payments to the budget. Businesses are obligated to citizens' savings accounts contributions to the budget with the payment of income tax from individuals to pay income tax jointly levied on individuals in the prescribed form and terms. In this case, the mandatory accumulation transfer of pension contributions is carried out by means of a payment order, in which details of the

depositor, the purpose of the transfer, the amount to be transferred the amount of pension contributions to the branch of the People's Bank at the place of location of the employer the number and date of the registered register are displayed. In nature in the prescribed manner from the payment or sale of products, works or services the enterprises that make the payment from the proceeds are paid must transfer the amount of contributions within five days after the end of the month.

The enterprise is self-employed every month, until the 15th day of the month following the reporting month pension contributions to the branch of the People's Bank at the place of location a copy of the payment document on the transfer, in the prescribed manner numbers of citizens' personal accumulative pension accounts, each employee's last name, accrued salary and accrued pension contributions provides a register of employees, indicating the amount.

Physical on salaries and other income accrued to employees income tax from individuals, salaries of employees and other when deducted from income 6710 «With a wage officer settlements ”debit and 6410“ Debt (types of payments to the budget)) »on the credit of the account.

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Individuals deducted from employees ’salaries and other income transfer of the amount of personal income tax to the budget 6410 on the debit of the account "Debt on payments to the budget (by type)" and 5110 "Current account" is reflected in the credit of the account.

“Personal savings of citizens by employers Regulations on the procedure for addition and payment of obligatory contributions to the accounts accordingly, the insurance and target state of FSA No. 21 by enterprises in accounts receivable (6500) for payments to funds in addition to salaries and other income accrued to employees from the amount of income tax levied on individuals to the personal accumulative pension accounts of the allocated citizens 6530 «Personal Payments to savings accounts ”account is opened. Income tax from accrued and withheld individuals from the amount to the personal savings accounts of citizens allocation of the amount of mandatory contributions 6410 «Debt on payments to the budget

(by type) ”debit and 6530“ Personal savings Payments to accounts ”are reflected in the credit of the account.

Citizens withheld from salaries and other income of employees the amount of mandatory contributions to personal savings pension accounts People Transfer to the bank 6530 "Payments to personal savings accounts" debited to the account and credited to the account 5110 "Account".

Citizens' salaries and other income accrued to employees withholding of voluntary contributions to personal savings pension accounts 6710 Debit of the account "Settlements with the employee on the salary" and 6990 It is reflected in the credit of the account "Other liabilities".

Citizens withheld from salaries and other income of employees the amount of voluntary contributions to personal accumulative pension accounts People transfer to the bank on the debit of the account 6990 "Other liabilities" and 5110 "Current account" is reflected in the credit of the account.

Enforcement slips are the basis for withholding and transferring alimony amounts is Receipt of writs of execution in a special journal or card in accounting registers. Alimony according to the application of employees in the following cases withheld: if the total amount of deductions exceeds 50%, as well as if court order in favor of children from other mothers, disabled parents in favor of mothers, in favor of wife (wives).

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Accounts receivable 6990 “Other liabilities ”6991“ Organization on executive documents and Settlements with individuals ”account.

Alimony is the salary calculated for the reporting month, the ability to work temporarily after deduction of taxes from the amount of pension accrued in the period of loss, as well as deducted from the amount of accrued pensions and stipends. Alimony 6710 "Salary settlements with employees" debited to the account and 6990 "Other liabilities" account 6991 Credit of the account "Settlements with organizations and individuals on executive documents" accounting entries are made.

A three-day period set for the payment of salaries, pensions and stipends alimony amounts must be paid or transferred to alimony recipients. Retention of

alimony withheld or or transfer to alimony recipients 6990 In the account "Other liabilities" 6991 "Executive documents Accounts with organizations and individuals "debit to the account and 5010" National cash in foreign currency ”(in cash), 5020“ Money in foreign currency funds »(in foreign currency in cash), 5110» Cash-book account »(without cash), 5210 “Domestic currency accounts” (cashless), 5220 “Abroad foreign currency accounts ”(non-cash) and other cash accounts (non-cash) are reflected in the credit.

Financial aid is given for suggestions of ingenuity, rationalization the amount of alimony is not deducted from the amounts of incentives and the like. On credit The enterprise bank for the entire amount of the application-obligation on the goods sold goods sold on credit when transferred to trade organizations at the expense of credit Detention operations occur on.

Paints given to the employee, the employee on the goods sold on credit debt to repay bank loans, employee on loans issued accounting for transactions related to the maintenance of debts from the salary account accounting, as well as taxation of transactions related to them procedure «Chapter 8. Accounts receivable and accounts payable are considered in the account.

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Identified as a result of an inventory of the entity’s assets and liabilities staff to cover material losses on shortages and losses operations related to debt collection from wages and other income the order of reflection in the accounting «Chapter 1. Fixed Assets Account ”and“ 4 chapter. Inventories.

Thus, the correct organization of the payroll account, today activities in entities engaged in foreign economic activity on a daily basis improving the financial situation of the workers and employees they provide and their to the financial resources needed to restore working capacity to meet the need.

Chapter 7 Cash and cash equivalents account

§ 1. Cash and cash equivalents legal basis

In the production process of enterprises in the context of market relations are in constant economic contact with other enterprises and organizations. Such The main activity of enterprises is to maintain relations and production continuity of the process, timely delivery of products (goods, works and services) and the sales process is ensured. Business relations with contracts formalized, offering them mainly one-party products (works and services) (seller), and the other party-acting as a buyer and making the payment participate as.

Money circulation is a payment for the circulation of goods and non commodity and cash and cash equivalents serving the accounts movement.

Payers and suppliers of goods (works and services) the timely organization of settlements between the turnover of working capital to the emergence of funds to be received and paid, affecting the acceleration eliminates.

Also on the budget and extra-budgetary funds of enterprises work in the relevant departments and in production, management calculations are made with the staff showing.

The entity's mutual settlements with other entities are either cash or cashless, to the account of the recipient of the payment by money transfer transferred to the opened bank. Today, mutual settlements between enterprises Settlements on book transactions are made by money transfer is increased.

Organizing the efficient use of funds is in many ways organization of optimal cash flow management in enterprises and they depends on improving control over. Establishment of cash control one of the key elements is the bank account of the enterprise. That is, from bank accounts ensuring maximum use of all incoming money the funds must be accounted for through the bank, all types of payments banks issued checks or similar written assignments and their special should be done through a cash fund. Strictly follow the specified procedure If so, the cash account will be two-way:

The first is in the enterprise itself and the second is in the bank.

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Enterprises are special, except for bank and foreign currency accounts current accounts (limited check books, letters of credit, special accounts) can also be used.

Targeted use of funds available in enterprises and their use effective management, as well as timely receipt of funds and liabilities payment is controlled through accounting. Therefore, this control to perform a number of tasks in front of him in the correct and timely organization requires.

They include:

timely cash and settlement transactions in the relevant documents proper registration; and record them in the cash book;- Proper registration of cash receipts and disbursements cash on hand and cash equivalents, daily monitoring of the integrity of securities;

Proper use of funds and their targeted spending on a regular basis control;

- budget, extra-budgetary funds, banks, staff and others payment specified in the contract with organizations, buyers and customers control over adherence to forms;
- debtor and in order not to miss the repayment period acts of timely comparison of mutual settlements between creditors to take measures to formalize and eliminate it;
- forecasting the cash flows of the enterprise and cash flows in the development of appropriate measures for standardization.

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Accounting for cash and cash equivalents and about them disclosure of information in financial statements in the country is regulated by the following regulations:

regulated by legal documents:

- Civil Code of the Republic of Uzbekistan;
- Law of the Republic of Uzbekistan "On Accounting", "Currency Laws "On regulation";
- The Republic of Uzbekistan on currency regulation decrees, resolutions of the President, Ministers of the Republic of Uzbekistan Decisions and orders of the Court;
- National Accounting Standards of the Republic of Uzbekistan and othersdepartmental regulations governing accounting.

No. 21 on cash and cash equivalents in accordance with IFRS aggregation of information is carried out in the following accounts:

- at the cash desk of the enterprise on the account 5010 "Cash in national currency"cash in national currency is taken into account;
- At the cash desk of the enterprise on the account 5020 "Cash in foreign currency"cash in foreign currency is taken into account;
- Bank account of the enterprise in the account 5110 "Account" cash in the national currency in the account.
- Accounting analytical account on the accounts (5100), which account for the funds in the account any account opened in banks for safekeeping of funds in the national currency referred to as;
- **5210 "Currency accounts within the country" and 5250 "Foreign currency**in the Republic of Uzbekistan and abroad foreign currency funds in bank accounts are taken into account. Currency analytical account of funds for storage of funds in foreign currency on each account opened in banks;
- **5510 "Letters of credit", 5520 "Check books" and 5530 "Other special"**Accounts "in the territory of the Republic of Uzbekistan and abroad in letters of credit, check books, other payment documents (except promissory notes) cash, as well as targeted funding (receipts) the movement of the separate stored part is taken into account. 5510 "Letters of credit" account Analytical account on each letter of credit issued by the enterprise referred to separately. 5520 Analytical account on the account "Check books" each on the received check books. 5530 «Other special accounts» Establishment of an analytical account on the territory of the Republic of Uzbekistan and abroad cash and cash flows from other special accounts in the country provide access to information about;
- Cash on hand in the account 5610 "Cash equivalents (by type)"equivalents (postage stamps, etc.). 5610 «Pul equivalents (by type) »stamps, stamps and other money in the account equivalents are accounted for at face value. Taking into account cash equivalents the analytical account on the receiving accounts (5600) is kept on their types; - Out of storage on the account 5710 "Money (transfers) on the road"

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funds that went but did not reach the intended destination (to the collector receipts from sales, transfers). This account is a transit account and continuous control over the movement of funds acts as a connector for installation. 5710 «Cash on the road Analytical account of money transfers on the account "Transfers" referred to+ by their type.

Accounting for cash transactions in foreign currency

The order of reflection in the account **«Chapter 9**.

Assets denominated in foreign currency and Liabilities account.

Accounting for cash and cash equivalents by enterprises internal, which is necessary to organize and control their movement development of regulations, guidelines, other organizational and distribution documents possible. With the above documents:

- on receipt, transfer, and movement of cash and cash equivalentsforms of primary documents with specific features and their the procedure for registration (compilation), as well as the rules of document flow;
- confidence in the receipt and disbursement of cash and cash equivalents the list of responsible persons of the reported divisions;
- the order of control over the provision of storage, the correctness of the accountand the reliability of reports on their existence and movement can confirm others.

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§ 2. Cash and cash equivalents account

The cashier of the enterprise is a part of the accounting of the enterprise and has cash in it funds and other valuables (securities, paid documents, mail stamps, etc.) charged with the obligation to increase.

Nowadays, its acceptance of cash and equivalents accounting, storage and by legal entities of the Republic of Uzbekistan there is no normative legal document on compliance with cash discipline.

The entity has stated in its accounting policies in accordance with IFRS 1 “Cash operations Rules of Implementation ”.

Receipt and disbursement of cash and cash documents procedure of registration. The cash received by the enterprise is in full will be credited to the cashier. Current legislation of the Bank and the Central Bank funds received for other purposes provided for in the regulations should be used strictly according to purpose. Businesses have their own cash registers have cash within the cash balance limits and within the norms they can use them from the proceeds.

The limits of the balance and the norms of use of the proceeds are the same for banking institutions in agreement with the heads of enterprises and determined by the Central Bank in accordance with the normative documents. Indicated when the need arises limits may be revised. Regardless of the form of ownership, trade and salaries, pensions and allowances from the income of enterprises in the field of consumer services are prohibited from using it to pay.

There was more than the set limit of the cash balance at the cash desk all cash in the manner and terms agreed with the banking institution of the enterprise must submit for inclusion in the account.

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Businesses have more cash in their cash registers than the limits set by them money to pay salaries, bonuses, allowances, scholarships, pensions and the bank for a period not exceeding 3 working days, taking into account the date of receipt of money in the institution (for organizations located far from banking institutions - up to 5 working days) have the right to store.

Cash to be reported for expenses related to business trips for the same purpose in accordance with the procedure in force in the territory within the limits of the amounts paid to persons sent on business trips is increased. Reported unspent cash is the period for which it is issued must be returned to the cashier of the enterprise no later than 3 days after completion. Cash operations on receipt and transfer of cash Initial account approved in accordance with the legislation of the Republic of Uzbekistan documents.

The authenticity by businesses is unquestionable and they value it words, image of the State Emblem of the Republic of Uzbekistan, series and banknotes whose numbers are fully stored, they are 55 percent of the total size and the full size and side

of the face, regardless of the degree of injury metal coins that retain the value image will be accepted for payment.

Businesses:

- any part, including those that affect the determination of the signs of payment markedly perforated, torn, bruised, stained, written in ink;
- some parts are torn and undoubtedly belong to a single ticketglued; 6
- Numbers indicating the value are their own, except for the parts that contain recordsdiscolored, burnt (more burnt);
- Acceptance of non-compliant banknotes for payment and cash receiptsmust be submitted to the banks. Non-compliant with these requirements banknotes and coins are considered insolvent and are issued by banks accepted for examination.

Cash accounting and financial management of enterprises cash receipt order signed by the person performing the duties (1see appendix). Accounting when cash is received and by the person performing the financial management functions as well as the cashier signed, cash receipt receipt or cashier's stamp (stamp) a ticket (slip) with a trace of the device is issued to the person who deposited the money.

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The details of the enterprise to withdraw cash from the cashier's office are recorded cash receipts printed on a rectangular stamp and executed in the prescribed manner order or on the basis of a payment account. From the cash register the head of the enterprise and the documents issued for the issuance of cash a person who performs accounting and financial management functions must sign.

Documents to be attached to the cash disbursement order (applications, payment accounts and other payment documents) signed by the head of the enterprise The cashier's order must be signed by the head of the enterprise not allowed. When money is given to an individual with a cash disbursement order, the cashier is the recipient identity document (passport, residence permit, military personnel military ticket) for which the type, series and serial number of the document, which it requires record in the cash disbursement order by the organization and when it was issued should. Recipients must prove their identity when a payment account is created submits the document and signs it in its appropriate place. Cash from the company's cashier

spending money on a document issued to the employee by the organization (certificate).

To persons employed by the enterprise on the basis of a civil law contract cash on cash orders that are recorded separately for each person or on the basis of concluded agreements on a separate account.

The cashier refers the money only to the cashier’s order or power of attorney gives the person. A power of attorney issued in the prescribed manner in the text of the order, the last name, first name and patronymic of the recipient surname, name, father's name is displayed. If the money is given on an account, a receipt for withdrawal next to it the cashier writes "By power of attorney". Money by power of attorney issuance is carried out in accordance with the above requirements. Power of Attorney remains at the cashier and is attached to the expense order or account.Salaries, temporary disability benefits, stipends, pensions and when the premiums are paid on the payment account, a separate cashier for each person the expense order is not completed. In this case, the organization on the title page of the payment account head and perform accounting and financial management functions the signature of the person making the increase and the fact that the money is allowed to be given record, time and amount of money distribution. The employee is on vacation when he leaves, when he is temporarily incapacitated for work, and in other similar cases remuneration of labor, as well as amounts transferred to the depositor and a business trip transfer of expenses to several employees on a payment account possible. One-time cash disbursements for certain individuals orders.

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Salaries, temporary disability benefits, stipends, pensions and in case of nondistribution of cash received for rewards, by the cashier The following is done when storing cash:

- in front of each person's surname "transferred to the depositor" stamping (stamping);
- compile a register of amounts transferred to the depositor;

- about the amount actually paid at the end of the payment account and to the deposit or record the amount received, according to the payment account of these amounts compare with the general conclusion and confirm with his signature;
- record the amount actually paid in the cash book and in the payment account the cashier must stamp the outgoing order number and the rectangular stamp.

The correct reflection of the amounts transferred on and transferred to the depositor controls. Amounts transferred to the depositor to the banking institution refunded and one total expense cash order for the amounts transferred is formed.

Receipt cash orders and receipts for them, as well as cash receipts orders and documents substituting them are colored purple by accounting in ink or purple (blue) ballpoint pen or by technical means must be filled in correctly, clearly. Make corrections to the documents listed above, The use of white paint is strictly prohibited.

What was the basis for compiling them in the cash receipts and disbursement orders are displayed and the documents attached to them are listed, as well as their income it is prohibited to hand it over to those who submit or receive it. Cash orders Receipt and transfer of money on can be made only on the day they are made possible.

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When receiving cash receipts and disbursements, the cashier:

- perform accounting and financial management functions the head of the organization or in the cash disbursement order the signature of the authorized person on the permission;
- correct execution of documents;
- check the availability of applications listed in the documents.

If these requirements are not met, the cashier documents the documents in the prescribed manner returns to accounting for clearance.

Income and expenses are received or disbursed on the basis of cash orders the cashier signs them and the date given on the documents attached to them and Writes or stamped "Paid" or "Received".

Enterprise until cash receipts and disbursements are handed over to the cashier cash register of cash receipts, as appropriate by the accounting department or Cash Disbursement Order Record Book will be registered at.

Cash disbursements to payroll accounts orders are registered after it is paid. The order of keeping the cash book. Cash received and issued to the enterprise the paper copy is provided with the appropriate software in case of copying a cash book that can be kept electronically on computers should be taken into account. To reflect cash transactions only one cash book is kept in each enterprise. Cash book sheets numbered, sewn with thread, and thus sealed with scraper or mastic it should not be possible to put (take) a sheet without permission or in secret.

The number of sheets in the cash book with the signatures of the head of the enterprise and the chief accountant will be confirmed. When sealing the cash book with a mastic seal (sliding) liquid glass glue ("Silicate", "Office", "Writing", "Liquid glass" glues), thin paper, stamp paint used. The paper with the seal mark is glued on both sides, the cash book after sealing, another layer of glue is applied.

Entries in the cash book in duplicate on black paper (copy paper) through purple (blue) ink or a ballpoint pen. Of sheets the second copies must be torn, they are the cashier's report serves. The first copies of the sheets remain in the cash book. Of sheets the same numbers are put on the first and second copies.

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It is forbidden to write off the cash book and make corrections without comments. Made corrections to the enterprise cashier, as well as the chief accountant or his certified by the signatures of the acting person.

The cashier shows the amount of cash balance at the beginning of the day in the cash book. During the day, the cashier cashes on each transaction made in cash writes income (expenditure) in the book.

Entries in the cash book are made by the cashier on each cash order immediately after receipt or transfer. At the end of each business day the cashier sums up the transactions made during the day, the cashier at the end of the day calculates the balance and the second tear as a cashier report to the accountant sheet (copy of records in the daily cash book) cash receipts and disbursements submits together and signs the cash book about it. Of the cash register control over the proper conduct of accounting and financial management the person performing the duties. Every in a business the

total amount per day was up to one amount equal to the minimum monthly wage cash transactions are made once every 3-5 days if transactions are made possible.

In enterprises, the cash book can be kept electronically (software). Bunda the cashier's report is also kept electronically (software). These documents are the next work will be formed before the start of the day and their content will be the same as the cashier must include all the details of the notebook.

Cash book and cashier

The pages of the report are numbered in ascending order from the beginning of the year electronically (programming). Additional sheet of cash book and cashier after receiving the report documents, the cashier checks that they are properly structured, must sign. The cashier attaches and signs the cash orders to the report to the accountant must submit. An additional sheet of cash book is kept by the cashier throughout the year should be kept separately for each month. At the end of the calendar year or as needed at birth, the additional sheet of the cash book is in the form of a book in chronological order sewn. The total number of annual sheets is the head of the enterprise and the accountant and signed by the person performing financial management functions and sealed with the seal of the organization (if a seal is present).

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By the cashier to the other cashiers before the start of the senior cashier business day by signing the ledger of the money received and issued provides the amount of cash required for expenditure transactions in the form of a deposit. Cashiers money received at the end of the business day on receipts and receipts to report to the chief cashier and the balance of cash and made cash documents on transactions are received and issued by the cashier hand over the money to the senior cashier with a signature in the ledger condition.

Paints received for the payment of wages and stipends within the period specified by the cashier to pay them must report. Until the expiration of this period (cashiers balance every day must be handed over to the cashier) cash not issued on payment accounts will be returned. This money is bags, paper, pushed by cashiers the amount

declared in the bags, etc., is greater with the issuance of a specified receipt handed over to the cashier.

The cash withdrawal order is not certified by the signature of the cashier from the cashier if so, this amount is considered a deficit and will be deducted from the cashier. At the checkout cash not certified by cash receipt orders is cash on hand is calculated and included in the income of the organization. Deficit detected at the box office and Reflection of excess money in the accounting account «In the process of inventory the order of accounting for the identified property deficit and surplus Regulations on Procedure for appointing a cashier. The head of the enterprise (chief accountant) hired a cashier.

After the issuance of the order of appointment, it is called "Cash operations the Rules of Enhancement must be signed then an individual full liability agreement with the cashier is formed.

The cashier entrusts someone to perform the task assigned to him or it is prohibited to assign certain duties to other persons. Schedule of States in enterprises with a single cashier on the temporary replacement of the cashier or to him the enterprise to act as a cashier when it is necessary to attach an assistant full individual financial responsibility on the basis of a written order of the head to another employee after the conclusion of the relevant agreement can be loaded. In such cases, “Cash transactions all the rights and obligations set out for cashiers in the "Rules" the same applies to such individuals.

In cases when the cashier suddenly fails to do his job (illness, etc.) for reasons) the cash and cash equivalents in his account are the head of the enterprise and in the presence of the chief accountant or persons appointed by the head of the enterprise receiving these funds and equivalents in the presence of a commission will be recounted immediately by another cashier. The result of the recalculation and the transfer of cash and cash equivalents to another cashier an act is drawn up and signed by the above-mentioned persons. If this there is a possibility to recalculate the cash and cash equivalents in the situation without (without a second cashier, etc.), cash and the equivalents are closed and sealed without recalculation.

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The person appointed by the head of the enterprise from the accounting staff is next no later than the business day in the presence of the chief accountant and the head of the enterprise or the enterprise funds in the presence of a commission of at least three people appointed by the head and recalculates the equivalents. Recalculation of cash and cash equivalents the results in all cases are signed by the head and the chief accountant or members of the commission reflected in the act of smoking.

There are many departments or centralized accounting services wages in enterprises, temporary disability benefits, written order of the head of the enterprise to pay scholarships, pensions and bonuses (decision) to be made by persons other than cashiers possible. In such cases, in the "Rules for cash transactions." all the rights and obligations set forth for cashiers are such also applies to individuals. Signature of accountants and cash documents other employees using the right may perform cashier duties it's not. Obligations to conduct cash transactions in this order other of the enterprises where the position of cashier is not provided according to the state list employees.

Procedure for storing cash and cash equivalents. Every business with cash has a cash register placed in a separate room to perform calculations should be. For receiving, giving and temporarily storing cash a specially equipped and detached room is called a cash register.

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Managers of enterprises should equip the cash register and in the cash register, as well as the bank money at the time of delivery from the institution and transfer to the banking institution must ensure their safety and at their own fault during storage and transportation the necessary conditions have not been created to ensure the safety of funds in cases established by the relevant legislation.

The cashier’s room is segregated, and the door to the cash register is operations when done - should be sealed from the inside. Involved in his work non-persons are not allowed to enter the room.

All cash and equivalents are typically non-combustible metals in businesses stored in lockers (safes), which are locked with a key and when the work at the cash register is over is sealed with the cashier’s seal seal. Metal cabinet keys and seals are

kept at the cashiers, the cashiers leave them in conditioned places, it is forbidden to give to strangers or to prepare unaccounted duplicates is done. Leaving the door of the room with metal cabinets (safes) open, it is also strictly forbidden to leave keys at their door.

Duplicates of the keys in the account are placed in bags by the cashiers sealed and kept by the head of the enterprise. Order of the head of the enterprise (decision) at least once a quarter by a commission formed on the basis of the duplicates of the keys in the account are subject to a control check. This in cases where the key is lost during the inspection, the head of the organization is notify law enforcement and immediately lock the metal cabinet (safe).

Cash and other valuables at the cash desk that do not belong to the enterprise storage is prohibited. Before opening the cash register and metal lockers, the cashier locks the doors, inspection of the integrity of window grilles and seals, security alarm must make sure that it is not damaged. The seal (screw) is damaged or removed discarded, locks, doors or bars are broken, the cashier immediately about it must notify the head of the enterprise, the head of which is a law enforcement officer inform the authorities and take measures to guard the cash register until they arrive should see.

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In this case, the manager, the chief accountant or their deputies, as well as with the permission of law enforcement from the enterprise cashier then whether there are cash and other assets kept in the cash register they check. This check is performed before the start of cash transactions should be increased. An act on the results of the inspection shall be drawn up in 4 copies signed by all persons involved in the inspection. The first of the act a copy shall be submitted to law enforcement, if a second copy the third copy to him, if the insurance company and the contract with him sent to a higher organization (if any), and a fourth copy to the enterprise remains.

The cashier is acting on the material liability of workers and employees the integrity of all the wealth he has acquired in accordance with the law, and intentionally as a result of their actions and failing to fulfill their obligations full of any damage caused to the enterprise as a result of the relationship will be financially responsible.

Checking cash registers and monitoring compliance with cash discipline. Cash cash inventory is provided for in IFRS 19 is done in order. Within the time limits set by the head of the enterprise, however at least once a quarter, all the money in the cashier at each establishment cashier along with sheet-to-sheet recounting and checking other assets suddenly inspected. The head of the enterprise to inspect the cash register by order of which a commission is appointed, which draws up an act. At the checkout at the time of inspection a deficit or excess in the deed when a deficit or surplus is detected excess amount and cases of their occurrence are indicated.

Cash inventory certificate cash on hand, cash, stamps and etc.) is used to reflect the inventory results of actual existence.

The commission is valuable for all the money in the cash register, the availability of money by a complete recount of papers, limited check books, etc. checks. The act is drawn up in duplicate and submitted to the inventory commission as well signed by the person responsible for the material. A copy of the deed is the enterprise the second copy remains with the materially responsible person.

From each responsible person or money before starting the inventory a receipt is obtained from the group of persons responsible for the safekeeping of the funds. Receipt included in the title section of the form.

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In case of exchange of materially responsible persons, the act shall be drawn up in triplicate (to the person responsible for the transfer of property, the material received by the property to give to the person in charge, to the accountant).

To the cash documents in case the cash book is kept in an automated manner processing software tools are checked for correct operation.

Joint-stock companies, cooperatives (including companies), public enterprises and such inspections they inspect in other enterprises provided for in their charters commissions or by the auditors or audit firms involved carried out.

Persons found guilty of violating cash discipline are subject to applicable law will be held liable in the prescribed manner. In order to comply with the cash discipline heads of responsible enterprises, chief accountants, heads of financial services and the cashiers are charged.

To the current rules of conducting cash operations of banking institutions check the compliance of enterprises. Police cash register and cash register technical security of points, conditions for the integrity of money and property check that the conditions are met within their competence. Their thefts to eliminate the causes and conditions that allow it to occur instructions must be followed.

Transactions related to cash and cash equivalents considering some entries as an example of their reflection in the accounting records we will pass:

- when receiving cash from the bank: *debit account 5010 "Cash in national currency"; credit 5110 "Account";* - cash or cash equivalents for workers and employeesto be given as:

debit 4210 "Payroll slips" account; debit account 4220 "Paints for business trips"; debit account 4230 "Paints issued for general expenses"; credit account 5010 "Cash in national currency";

- unspent cash from workers and employees (accountant) amount) to the cashier of the enterprise:

debit account 5010 "Cash in national currency"; credit account 4220 "Paints for business trips"; debit account 4230 "Paints issued for general expenses";

- on a business trip or by an employee on a business tripWhen the excess funds are transferred from the cashier of the enterprise:

debit account 6970 "Debts to accountants"; credit account 5010 "Cash in national currency";

- Cash wages, financial assistance and bonuses to workers and employees when paid: *debit account 6710 "Salary settlements with employees"; credit account 5010 "Cash in national currency";* - timely return of unused cash to the authorized bank: *debit 5110 "Account"; credit account 5010 "Cash in national currency".*

On accounting for cash and cash equivalents the accounting records are detailed in IFRS 21.

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§ 3. Accounting operations on bank accounts

The quality of the legal entity was functioning and had an independent balance sheet businesses open their bank account in one of the commercial banks. Settlements between legal entities, as well as with the participation of citizens, calculations related to their business activities non-cash through banking institutions, as provided by law except in cases of detention.

Procedure for opening and closing bank accounts in banks. By banks opening a bank account in national and foreign currency, their re-registration and closing “Bank accounts opened in banks of the Republic of Uzbekistan *Instruction of the Ministry of Justice of the Republic of Uzbekistan (2009)* Registered on April 27, 1948).

Bank account - a bank customer by concluding a bank account agreement (account holder) to receive funds received on the account and deposit, transfer and transfer of appropriate funds in the client's account as well as other transactions on the account the bank and the customer as a result of assuming the task of performing tasks a means of realizing the relationship that arises between.

Businesses can open the following types of bank accounts:

- demand deposit accounts;
- savings deposit accounts;- time deposit accounts; - other deposit accounts.

For the first time since the state registration of the enterprise in the national currency until the demand deposit account is opened is a deposit account. After opening the main account of the enterprise all demand deposits opened in national and foreign currencies accounts are its secondary accounts.

Businesses to provide themselves with accounting and cash services select banks independently and nationally in one or more banks and demand deposits in foreign currency, as well as have the right to open savings, time and other deposit accounts.

When opening bank accounts by enterprises, a bank account the contract is concluded, in which the bank account of the bank customer in the contract depositing and depositing funds coming into the account put, on the management of funds in the client's account Terms of execution of assignments, the rights of the client and the bank in this regard and obligations, commissions payable for banking services and

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other conditions are determined. The bank account of the customer in the bank account agreement for depositing funds to the account (credit turnover for) the establishment of a condition for the collection of brokerage fees. Demand deposit in the national currency by enterprises the following documents are submitted to the bank to open accounts:

- application for account opening;
- two sheets with samples of signatures ;
- has the authority to sign monetary documents on behalf of the enterpriseidentity document (passport or a document substituting it). A copy of the identity document and the original will be returned.

To deposit accounts until the main demand is received by enterprises savings and time deposit deposit accounts in the servicing bank to open bank accounts in banks of the Republic of Uzbekistan submit an application in the appropriate form listed in the annexes to the "Instructions on" is done. Businesses are subject to a second term demand in other banks, term, the deposit is also a basic requirement when opening a savings account provide all the documents required to open an account need the head of the enterprise (accounting entity) has the right to sign confirms two lists of persons. First list accounting persons performing managerial functions in the subject of the account, and the other, persons performing accounting and financial management functions enters. The head of an accounting entity is the head of accounting and finance if he has taken on management responsibilities, then both are on the list shows itself.

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Samples of signatures and a stamped sheet are provided in duplicate. One copy of the certificate is in the accountant’s hand and the other is in the cashier’s office stands in the controller. Service of several accounts of enterprises in banks samples of signatures and stamped sheets, if any may be required in addition. Samples of signatures and a stamp are affixed the numbers of the accounts are indicated on the leaflets.

Chief Accountant with first signature right or second signature right can not be transferred to other persons, the head of the accounting entity taking on accounting and

financial management responsibilities except when the manager is temporarily given the right to sign the first or second, as well as any of the persons authorized by the manager on a temporary basis in case of change, a sample of the signature of the person temporarily authorized shall be affixed and applied an additional leaflet will be provided indicating the time of completion. This is temporary the leaflet is signed and sealed by the supervisor (seal available) in the case of).

Samples of signatures and a stamped sheet were given to the enterprises a sample of the main seal or the seal of the branch or representative office of the enterprise must be For special purposes, for example, "For Packages" “For Permits”, “Office”, “For Information”, “Certificates for ”and so on.

When the seal of the enterprise is changed, one of the signatures shown on the form when the account is replaced or added, the account holder samples new signatures and a seal provides an inserted sheet.

The main demand of the enterprise is to transfer the deposit account to another bank transfer mode. Transfer the deposit account to another bank until the main demand is received an application for transfer is submitted by the enterprise to the servicing bank and check books are returned. After that, the bank became the main requirement of the enterprise confirms in writing the balance in the deposit account before withdrawal.

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From the bank where the deposit account is closed until the main demand of the enterprise the receipt of the receipt together with the application until the receipt of the main demand to the opening bank. Based on this application, until the basic requirement is met the bank where the deposit account is opened opens a temporary account for the enterprise and this about the enterprise and the closing of the deposit account until the basic demand notify the bank in writing.

After the company receives a notification that a temporary account has been opened as the main requirement to the bank where the deposit account is closed before the main demand is received as the main requirement of the balance of available funds in the deposit account before withdrawal to a temporarily opened account in the bank

where the deposit account is opened submits a payment order for the transfer. Until the basic requirement is met.

Documents in the legal collection of the bank-enterprise closing the deposit account and 2these documents by entering a list of payment documents in the file (if any) that the deposit has been transferred to the opening bank until the main claim is received draws up an act in duplicate. Act Act Bank Manager and Chief Accountant signed by and sealed with the main seal.

Both copies of the act are in the legal assembly of the enterprise originals of documents and payment documents in the 2nd file, mail, Deposit account until the basic demand is received by courier or courier will be delivered to the opening bank.

This is the bank that opens the deposit account until the main demand is received upon receipt of the documents attached to the act documents in the legal assembly attached to the act and payment in the 2nd file confirming receipt of the originals of the documents, the bank manager and the chief signed by the accountant and stamped with the main seal. A copy of the deed deposit until demand is received by mail, courier or courier the account is delivered to the closing bank.

The owner of the deposit account until the basic requirement of these documents or transfer through third parties is strictly prohibited.

The bank that opens the deposit account before the main requirement of the act a copy signed and sealed by the manager and the chief accountant until the basic requirement is closed by the enterprise after receipt deposit the funds in the deposit account until this basic requirement is withdrawn payment for transfer to a temporary account opened in the opening bank the task is executed.

The main requirement is that the bank that opens the deposit account before withdrawal is the principal documents and funds from the bank closing the deposit account on demand opens a deposit account until the customer receives a new basic demand, transfers to him the balance of the temporary account and this temporary account closes.

Transactions on the deposit account until the main demand stop and shutdown mode. On the main demand deposit account transactions only by order of

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the account holder or money in the account funds by the decision of the inquiry officer, investigator or by court order suspension, as well as suspension in other cases provided by law can be put. In this case, the funds are only in the decision or ruling will be credited to the specified amount.

It should be noted that the business entities in the banks Suspension of operations on the accounts is carried out in court, except as provided by law. On bank accounts operations are suspended only at the expense portion.

Accounts receivable or suspended in the above order (both primary and secondary secondary) transfer to other banks and other holders of these accounts accounts cannot be opened.

The bank account agreement is at the request of the account holder or at the request of the bank will be canceled according to. After the account is closed, the bank submits all to the enterprise on the balance of funds exempt from claims made provides a reference. The balance of funds in the account is the enterprise will be given to the enterprise within seven days of receipt of the relevant written application or transferred to another account in accordance with his instructions.

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Procedure for cashless payments.

Legal entities Cashless payments made by Uzbekistan carrying out cashless payments in the Republic of Uzbekistan "Uzbekistan *regulations on cashless settlements in the Republic of Uzbekistan (Uzbekistan Registered with the Ministry of Justice of the Republic of Uzbekistan on April 13, 2020, No. 3229)* regulated by.

The following calculation when performing cashless payments documents are used:

- memorial order;
- payment order;
- payment request;
- collection order;
- application for a letter of credit.

Form of non-cash settlements and type of settlement documents funds the paying enterprise and the receiving enterprise (suppliers of goods and contract (agreement)

between contractors and other creditors) shall be determined in accordance with the law, except as otherwise provided by law. Unless otherwise specified in the bank account agreement, the bank to the account of the enterprise on the day of receipt of the relevant payment document by the bank income or debit funds from his account.

Unless otherwise provided by law, banks an appropriate payment document for electronic payment on behalf of the enterprise, if it if the bank fell during the day of operation - on the day of the fall, if the day of the operation if it falls after the end - no later than the next working day, payment documents must contain the following details: - name of the payment document;

- serial number;
- date of the document;
- name of the payer;
- account number of the payer;
- TIN of the taxpayer (taxpayer identification number);
- name of the payer's bank;
- Payer's bank code;
- name of the recipient of funds;
- Recipient's account number;
- name of the recipient's bank;
- bank code of the recipient of funds;
- payment amount;
- purpose of payment;
- Full name, surname and first name of the person (s) indicated on the ID card capital letters of the father's name and their signatures (payment document in electronic form provided that the electronic provided under the agreement between the bank and the customer confirmed by a digital signature).

The amount of payment in the payment document is written in numbers and words, in which case the payment When the sum is written in words, the first word is in capital letters and the coin number is written.

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In addition to the letter of credit, the application must contain the following details:

- validity of the letter of credit;
- serial number and date of the contract of opening the letter of credit;
- order number;
- date of order;
- name of the goods (work, service);
- the type of document on which the payment is based;- additional conditions.

When filling out payment documents, if provided for in the founding documents use of the abbreviated firm name of the payer and recipient of funds possible. Payment documents are completed using technical means. Payment painting, drawing and correction of documents are not allowed.

Payment documents by the persons who signed the personal form must be signed. From facsimile copying of payment documents It is forbidden to sign using

Presented by business entities required to seal the payment documents made or to certify the documents with a seal not allowed. Payment documents in electronic form by the bank between the bank and the customer confirmed by means of identification in accordance with the concluded agreement accepted.

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Unless otherwise provided by the bank account agreement, payment documents in paper form to the bank's customers during the day of the bank operation is accepted depending on the time of work with. Electronic payment documents the date of the payment document, regardless of the time of the bank's work with customers with which it is accepted for execution on the date of its submission.

Accounting for transactions in bank accounts order. Property, plant and equipment received by the enterprise from bank accounts payments to the consignor for stocks, from the budget, from social insurance payment of a debt, money received at the box office to pay wage, and so on funds paid for necessities are reflected.

Usually any money transfer or cash transfer by the bank by order of or with the management of the enterprise or current account agreed.

The bank servicing the enterprise shall transfer it to the enterprise at the appointed time by issuing a statement from the bank account with the relevant primary documents attached costs Balance of funds in the bank account statement and the bank.

The income is credited to the account, because the bank itself keeps the money of the enterprise debts from the enterprise, and the reduction of its debt is debited. In accounting, in the process of processing a copy, ie from it the balance and the amount of money received in consideration of this feature in use funds are debited to the accounting account, and expenses are credited.

The statement from the bank account has certain indicators, some of them are coded in order to shorten the records. Copy the developing accountant needs to know the meaning of these codes.

On the day of receipt of bank statements, they are checked and developed. In this case, all records are compared with the documents listed in the appendix and by putting a stamp "Registered" on these documents if there are no erroneous entries is deleted. To the correctness and documentation of each amount of the verified copy 5110 putting the numbers of the accounts associated with the account "Account" will be displayed. Also, the order of the entries in the copy of the documents the number is written. All this is to control the movement of funds, needed to automate accounting and document storage.

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Wrongly deducted from the bank account or made an error. In order to determine the amounts, they 4860 "Accounts receivable on claims" will be taken into account in the account, notify the bank to identify and make appropriate changes is given. The adjusted amount is reflected in the next bank statements, and in the enterprise accounting account this debt is receivable on 4860 «Claims accounts ” are deducted from the account.

Occurs on primary and secondary demand deposit accounts 5110 "Account" to account for future transactions in the enterprise the account is opened. This account is an asset and has a primary and secondary demand in its debit.

All funds received on deposit accounts are credited and all of the primary and secondary demand deposit accounts the money spent is reflected. The debit balance of this account is principal and the balance of funds in the deposit account until the secondary demand indicates the remainder. This account will not have a credit balance like other asset accounts.

5110 Bank where transactions on the account "Account" are checked the statement and the attached money documents. 5110 «Account- The balance of the account "book account" is a deposit until the primary and secondary demand should be equal to the balance shown in the statement from the account.

If the accounting is carried out in journal-orders, 5110 «Accounting account» Credit turnover of the account is reflected in the 2nd journal-order. 5110 “Accounting Debit transactions of the account are recorded in various journal orders, and in addition, 2 is checked by writing to the account. These registers have been checked and developed replenished on the basis of bank statements. Received from primary and secondary demand deposit accounts Amounts of identical linked accounts indicated in the statement 2 journal order and 2 summarized in the account.

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2 journal order and 2 for the maintenance of the account for one month each statement from the bank is recorded on a line. So, 2 Journal order and 2 the number of rows occupied in the account from the bank during this period should be equal to the number of extracts received. Amounts in registers 5110 «Accounts on the accounts connected with the debit and credit of the account "book account" is written. The presence of such indicators for each reporting period (day, month) deposit to the accounting staff until the enterprise receives the primary and secondary demand analysis of sources of cash inflows to accounts, target use, according to the schedule of approved financial payments control over the transfer of funds to the budget and other bodies gives the opportunity.

Money in the letter of credit opened by the enterprise in the servicing bank Funds are credited to the account 5510 "Letters of credit". Service provider Transfer of funds to the letter of credit opened in the bank 5510 «Letters of credit» on the debit side of the account and on the account 5110 "Accounts receivable", 5210 "Domestic foreign

currency accounts ", 5220" Foreign currency accounts "and others reflected in the credit of cash accounts.

5510 Money credited to the letter of credit on the account "Letters of credit" funds on their use (based on bank statements), 6010 «Mol Accounts payable to suppliers and contractors "and others debited to the accounts that account for the liabilities.

Unused funds in the letter of credit, from which account they are issued by the bank 5510 "Letters of credit" when restored to these accounts account credit, 5110 "Accounts receivable" account, 5210 "Domestic foreign currency accounts", 5220" Foreign currency accounts "and others reflected in connection with cash accounts.

This synthetic and analytical accounts based on bank statements referred to in the order.

In the check books received from the bank servicing the enterprise 24

Cash flow is recorded in account 5520 "Check books".

Depositing funds when issuing check books 5520 «Check

Notebooks " account and 5110" Accounting account "account, 5210

Account "Domestic currency accounts", 5220 "Foreign currency Accounts receivable" and other cash balances is added.

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Depositing funds when you issue checkbooks to the bank this is done at the expense of short-term loans or short-term debts operation 5520 "Check books" debit and 6810 "Short-term bank loans "account, 6820" Short-term loans "account is added. Repayment of short-term bank loans or short-term loans Account 6810 "Short-term bank loans", 6820 "Short-term loans" account debit and account 5110 "Accounts receivable", 5210 "Domestic foreign currency accounts ", 5220" Foreign currency accounts "and other money reflected in the credit of the accounts that account for the funds.

The amount within the payment of checks issued by the enterprise 5520 «Check Accounts receivable and accounts payable from the credit of the account is written off in connection with. Issued by check, but bank unpaid (not provided for payment) amount 5520 «Check notebooks "and 5520" checkbooks " the balance must be

consistent with bank statements. Checks returned to the bank (unused) in the amount of 5520 on the credit of the account "Check books" 5110 "Current account" account, 5210 "Domestic currency accounts" account, 5220 "Foreign currency accounts" account and other funds reflected in connection with the accounting accounts.

To the employees of the enterprise to settle accounts with the creditor enterprises control over the movement of funds in the check books issued for accounting quickly referred to.

It is kept in the 3rd journal-order on the account 5520 "Check books". 9 of the Law of the Republic of Uzbekistan "On Accounting" received by enterprises in the field of trade and services in accordance with Article payment for goods (works, services) using corporate plastic cards.

Checks of payment terminals are also recognized as primary accounting documents when paid is obtained.

Bank plastic obtained from the bank served by the enterprise 25 Cash flow 5530 "Other special accounts" account. When transferring money to a bank plastic card 5530 "Other special accounts" debit and 5110 "Current account" account, 5210 «Domestic currency accounts» account, 5220 «Abroad foreign currency accounts ”and other cash accounts reflected in the credit.

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Transferring funds to a bank plastic card is short for the bank this is done at the expense of term loans or short-term debts operation 5530 “Other special accounts” debit and 6810 “Short Term bank loans ”account, 6820“ Short-term loans ”account reflected in the credit. Short-term bank loans or short-term loans repayment 6810 "Short-term bank loans" account, 6820 "Short-term bank loans" debts ”account and and 5110“ Accounts receivable ”account, 5210 Account "Domestic currency accounts", 5220 "Foreign currency Accounts receivable ”and other cash balances is added.

Amount within the bank plastic card payment by the enterprise 5530 taking into account expenses and debts from the credit of the account "Other special accounts" will be written off in connection with the recipient's accounts. 5530 “Other special Bank balances on a bank plastic card should be consistent with. Unused funds on a

bank plastic card, bank when they are restored to the same accounts from which they were transferred

5530 "Other special accounts" on credit 5110 "Accounts" account, 5210

«Domestic currency accounts» account, 5220 “Abroad foreign currency accounts” and other cash accounts reflected in connection with.

To the employees of the enterprise to settle accounts with the creditor enterprises movement of funds on a bank plastic card issued for accounting control is carried out quickly. It happens on bank plastic cards Transactions on the account 5530 "Other special accounts" referred to in the order.

5530 "Other special accounts" kept in the bank targeted funding (receipts), including social from parents to maintain institutions, facilities (kindergarten, etc.), funds from other users and other sources; capital accumulated and spent on a separate account at the request of the enterprise investment financing; government subsidies and the like etc. movement is taken into account.

Current expenses in the bank (salaries, separate farm expenses, business trips, etc.) the movement of these specified funds in the opened current accounts is separate reflected in the account.

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Money that has left the place of storage but has not reached its destination funds (proceeds from the sale to the collector, remittances) 5710 is recorded in the account "Money (transfers) in transit". 5710 The "money in transit" account is a transit account and money binder to establish continuous control over the movement of funds performs the function.

The amount of cash when handed over to the collectors is 5710 “Money in transit funds (transfers) to the debit of the account and 5010 “Money in national currency funds ”, 5020“ Foreign currency cash ”accounts reflected. After the receipt of funds 5710 «Cash on the road (transfers) to the account 5110 "Accounts", 5210

Account "Domestic currency accounts", 5220 "Foreign currency accounts ”and other cash accounts reflected in the case.

§ 4. Account of cash equivalents

Cash on hand and other valuables (valuable) receiving, issuing papers, paid documents, postage stamps, etc.) performs storage operations.

It is well known that cash equivalents are similar to cash, but different are classified assets. They are treasury bills, commercial papers and deposits certificates. Delays and penalties are cash equivalents may affect the exchange of funds. Therefore, the equivalents 5610 is recorded in the account "Cash equivalents (by type)". Mostly money there is no need to convert the equivalents to a means of calculation. Equivalents are common short-term investment account.

Stamps, stamps and other monetary equivalents 5610 “Money equivalents(types) on the account" at face value. Cash equivalents amounts at face value at the time of purchase 5610 “Cash equivalents (types on)” debit to the account and 5010“ Cash in national currency ”, 5020 "Money in foreign currency", 5110 "Current account", 5210 Account "Domestic currency accounts", 5220 "Foreign currency accounts receivable” and other cash balances are added. When cash equivalents are spent, the amounts at face value Credit and expenditure of the account 5610 "Cash equivalents (by type)" reflected in the debit of the accounts, which account for expenses based on the objectives is added.

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Transactions involving cash equivalents in accordance with IFRS 21 reflected in the accounting as follows:

- Purchase of cash equivalents in cash:

debit account 5610 "Cash equivalents (by type)"; loan 5010 «Cash in national currency», 5020 «Foreign currency cash ”accounts;

- cash equivalents from the bank accounts of the enterprisePurchased by transfer:

debit account 5610 "Cash equivalents (by type)"; credit 5110 “Current account” account, 5210 “Domestic currency accounts », 5220« Foreign currency accounts » and other money funds accounting accounts;

- Purchase of cash equivalents through accountants: *debit account 5610 "Cash equivalents (by type)";*

Accounts receivable (4220-4290) or account 6970 "Debt to accountants", - Purchase of cash equivalents from different persons:

debit account 5610 "Cash equivalents (by type)"; credit account 6990 "other liabilities";

- Purchase of cash equivalents from different persons:

debit expense accounts (2000, 2500, 9400); credit account 5610 "Cash equivalents(by type)".

Thus, the inspection of funds in the above order and control the effective use of funds of the enterprise explains the possibilities.

Improving the economic efficiency of the enterprise is just being produced increase the quality and quantity of products (works, services) and sell them at high prices sales, but primarily from cash from available production resources can also be achieved through efficient use.

Procedure for inventory of cash and cash equivalents. Money An inventory of funds and equivalents is provided for in IFRS 19 carried out in the prescribed manner. Bank accounts and current accounts, letters of credit, funds in special, separate and other accounts inventory according to the data of the enterprise accounting the balance of the amounts recorded in the relevant accounts in the bank statement by comparing the data.

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Inventory of cash on the go the amounts recorded in the accounts of banking institutions, post offices and etc. by means of comparison with receipt data is increased

Chapter 8 Accounts receivable and accounts payable

§ 1. Legalization of accounts receivable and accounts payable basics

The first of Article 234 of the Civil Code of the Republic of Uzbekistan section introduces the concept of ‘obligation’. Obligation specific citizenship consists of a legal relationship through which a person (debtor) must perform a certain action in favor of the second person (creditor):

transfer of property, performance of work, maintenance, payment, etc., or any it is necessary to refrain from performing the action, and the creditor is obliged to fulfill its obligation to the debtor has the right to demand performance.

Apparently, it is in line with the above concept of obligation from the obligation of the debtor to perform the action (refrain from action) and the creditor described in a simple scheme consisting of the right of claim. In practice a binding legal relationship often consists of a complex mechanism, each of the zero parties as both a debtor and a creditor at the same time appears.

If the business borrowed and promised to repay it, then so be it this obligation of the enterprise is a creditor for a particular enterprise (borrowing enterprise) debt is called a receivable debt for the lending enterprise (creditor).

By the nature of civil law, most obligations are property consisting of a relationship, the transfer of ownership of a property, to a counterparty give it for use, as payment for a loan or in the form of a loan delivery, construction work, various services (transportation, storage, accounting book) and others.

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It should be noted that Article 234 of the Civil Code of the Republic of Uzbekistan enumerates only two grounds on which the obligation arises, of which the contract and the damage is clearly indicated, and then the Citizenship of the Republic of Uzbekistan other grounds specified in the Code.

A contract is a common ground for an obligation to arise serves. A contract is the citizenship of two or more people agreement to establish, change or terminate the relationship understood.

Determining the order of accounting for receivables and payables The main normative legal documents are:

- Civil Code of the Republic of Uzbekistan;
- Tax Code of the Republic of Uzbekistan;
- Law of the Republic of Uzbekistan "On Accounting", "Currency Laws "On regulation";
- Issues of regulation of mutual settlements between enterprises Decrees, resolutions of the President of the Republic of Uzbekistan on

Resolutions and orders of the Cabinet of Ministers of the Republic;

- National Accounting Standards of the Republic of Uzbekistan and other departmental regulations governing accounting.

Related to receivables and payables denominated in foreign currencies the order of recording transactions in the accounting «Chapter 9. In foreign currency assets and liabilities.

In the organization of accounts receivable and accounts payable include: special attention should be paid.

Inventories delivered in a contract, work performed and the customer, unless it is provided for advance payment for the services rendered (customer) applies to the seller (contractor) the terms of the contract in a manner and within the agreed timeframe, and its results are finalized then you have to pay.

The seller (contractor) is required by law or contract has the right to demand that he be given a ban or zakat only in cases and in amounts. No. PF-1154 of the

President of the Republic of Uzbekistan dated May 12, 1995 “Enterprises and organizations for timely settlements in the national economy decree on Measures to Increase the Responsibility of Leaders an entrepreneur with a state share of 50 percent or more in the charter capital subjects to consumers and customers if they are delivered (works, services) if they do not pay at least 15% in advance, shipment of products, performance of works and rendering of services is prohibited, except as provided by law.

Therefore, the seller (contractor) supplies the goods values, more than 15 percent of the value of work performed and services rendered must require a minimum advance payment, as provided by law except PD-1504 of the President of the Republic of Uzbekistan dated August 9, 1996 “Responsibility of business entities for settlements with the budget 43 decree of September 1, 1996 "On measures to increase delivery of products on a barter basis within the Republic of Uzbekistan.

It is forbidden to conclude agreements on. Therefore, the goods and materials to be delivered, the work to be performed and payment for services rendered in cash condition.

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Accounts receivable and accounts payable are accounted for by enterprises necessary to organize and control the operations associated with them develop internal regulations, guidelines, other organizational and distribution documents can perform. With the above documents:

- to itself on operations related to receivables and payablesforms of primary documents with specific features and their the procedure for registration (compilation), as well as the rules of document

flow;

- perform operations related to receivables and payablesthe list of responsible persons of the units authorized to increase;
- correct accounting of receivables and payables, with themconfirm the reliability of reports on related transactions, etc. possible.
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§ 2. Accounts receivable with buyers and customers

Accounts receivable (lat. Debtor - debtor) - another debtor to this entity whether it is an enterprise, organization, institution or individual who pays off receivables should. Generalization of receivables in enterprises into the following groups you can:

- invoices from buyers and customers;
- promissory notes received;
- from separate subdivisions, subsidiaries and affiliates accounts;
- Paints issued to various legal entities and individuals;- Debts of employees, founders and various debtors.

Accounts receivable in accordance with IFRS 21 Summarization of information is carried out in the following accounts:

- Buyers on the account 0940 "Other long-term receivables" andfinished products from customers and subsidiaries and affiliates, invoices for goods, work performed and services rendered on the supply of goods and materials to suppliers on the loans given for and on the various debts not mentioned above the long-term portion of the accounts receivable is taken into account. 0940 “Another long term receivables « analytical account on the account of buyers and on each invoice issued to the

customer. Creating an analytical account on debts on settlements with buyers and customers provide access to information;

- **In the account 4010 "Accounts receivable from buyers and customers "**for products (goods) sold, work performed and services rendered on billing documents provided to buyers and customers receivables are taken into account. 4010 “Receivable from Buyers and Customers accounts « analytical account for each buyer (customer) referred to;

- **4120 "Accounts receivable from subsidiaries and affiliates"** in the accounts of subsidiaries and affiliates (off-balance sheet or business) accounts receivable). In this account, the brand, calculations on sales of products, works, services and other current operations taken into account. 4120 “Deducted from subsidiaries and affiliates accounts» analytical account on the accounts of each subsidiary and affiliated farm communities.

- 4910 on the account "Reserve for doubtful debts" by the enterprise provisions for established doubtful debts are taken into account. 4910 “Doubtful debt reserve” analytical account on the account of each doubtful debt and the reserve is maintained for the period for which it is established;

- **On the account 6310 "Paints from buyers and customers"** partially ready inventory to buyers (customers) valid for delivery or performance of works and rendering of services liabilities are taken into account. 6310 “Obtained from Buyers and Customers Analytical account on the account "paints" for each type of paints received referred to separately;

- **On the account 7310 "Paints from buyers and customers"** goods and materials of the enterprise, which are partially ready for buyers (customers) for the delivery of valuables or for the performance of work and the provision of services long-term liabilities are taken into account. 7310 “From Customers and Customers Analytical account on the account "received dyes" for each type of dyes obtained referred to separately.

When the enterprise delivers products (goods) to buyers and customers, provided to the buyer (customer) at the time of work and service on the long-term part of the

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amount specified in the accounting documents - 0940 Account "Other long-term receivables", for the current part - 4010 Account "Accounts receivable from buyers and customers", 4120 "Branch and Accounts receivable from affiliated companies ” is debited to the account and 9010 account "Income from the sale of finished products", 9020 "Income from the sale of goods Income « account, 9030« Income from work and services» the account is credited.

The enterprise provides fixed assets and other assets to buyers and customers invoice provided to the buyer (customer) at the time of sale on the long-term part of the amount specified in the documents - 0940 «Other long-term receivables "account, for the current part - 4010" Buyers and Accounts receivable from customers « , 4120« Subsidiaries and affiliates Accounts receivable from companies ”account is debited and 9210“ Accounts outflow of funds "account, 9220" Outflow of other assets " the account is credited.

Inventories delivered by buyers and customers, keeping records of work performed and services rendered long-term debts of buyers and customers when maturity transfer of the amount to the current part 0940 «Other long-term receivables

Debts” account, 4010“ Debts from buyers and customers accounts « , 4120« received from subsidiaries and affiliates accounts ”.

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The company provides buyers and customers with products (goods), fixed assets and delivery of other assets, as well as performance of work or servicing may require them to pay a down payment (prepayment). Such delivery of goods, performance of works and execution of the contract for the provision of services and the buyer and serving as a guarantee of future payments from customers does.

Such paints are products and goods for the enterprise that received the money delivery and performance of work or provision of services is an obligation until it is increased. The resulting paints are as follows examples are gas, water, lighting and other household services provided by the enterprise, as well as for the delivery of inventory and so on prepayments.

Delivery of goods, works and services of the amounts received from buyers and customers on display on the long-term part - 7310 «Received from buyers and customers.

According to the current part of the account - 6310 "From buyers and customers

Accounts Receivable" and 5110 Accounts Receivable, 5210 Account "Domestic currency accounts", 5220 "Foreign currency accounts "and other cash flows is added.

To the buyers and customers of the finished product (work, service) long-term received from buyers and customers when the delivery time comes transfer of the amount of paint to the current part 7310 «Buyers and 6310 "Buyers and Paints received from customers ".

When the product is shipped to customers, the work is completed for customers the paintings received at the time of delivery and rendering of services to the buyer and reducing the liabilities of customers, 6310 «Buyers and debits from customers' accounts and 4010 "Buyers and Accounts receivable from customers « , 4120« Subsidiaries and affiliates accounts receivable from companies "credit accounting entries are made.

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Inventories delivered by buyers and customers, perform final calculations on work performed and services rendered 4010 "Accounts receivable from buyers and customers" account, 4120 "Accounts receivable from subsidiaries and affiliates" credit and account 5110 «Accounts receivable» , 5210 «Domestic currency accounts « , 5220« Foreign currency accounts « and other money debit accounting records of funds is done.

Delivery of goods and materials with buyers and customers, terms of the contract for the performance of works and provision of services buyers and customers in case of non-performance or termination of the contract upon request, the previously received bundle will be returned. In this case, in the long run –7310 "Paints from buyers and customers" account, current part on account 6310 "Paints received from buyers and customers" debited and account 5110 "Current account", 5210 "Domestic currency accounts « , 5220« Foreign currency accounts « and other money Accounts receivable are credited.

Delivery of goods and materials from buyers and customers, a claim on a receipt received for the performance of work and the provision of services if the buyer and customers are not required during the notice period other operating income from operating activities is written off.

At the same time on the long-term part - 7310 «Received from buyers and customers on the current part - 6310 «From buyers and customers

The received bills are debited to the account and 9360 «Lender and depositor debts Income from write-off ”is credited.

Not covered in a timely manner and not provided with appropriate warranties the receivables of the enterprise are recognized as doubtful debts. Doubtful debts at the end of the reporting period of the receivables of the enterprise based on the results of the inventory.

On the accounts of the enterprise with legal entities and individuals 4910 “When doubtful debts Credit of the reserve account and 9430 "Other operating expenses" an accounting entry is made on the debit side of the account.

The size of the reserve is separate for each doubtful debt, the debtor's finances condition (solvency) and the probability of full or partial repayment of the loan amount determined on the basis of evaluation.

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Debts previously recognized as doubtful debts by the enterprise are doubtful write-off from the reserve account on debts 4910 «Doubtful debts 4010 “From buyers and customers Accounts receivable” account, 4120“ From subsidiaries and affiliates Accounts receivable ”and other accounts receivable (receivable) accounts).

Adding the amount of the provision for unused doubtful debts to profit 4910 on the debit of the account "Provision for doubtful debts" and 9390 “Other operating income” account.

Write off receivables that are considered bad debts by the entity 9430 “Other operating expenses” account debit and 4010 when issued.

Account "Accounts receivable from buyers and customers", 4120 "Branch and

Accounts receivable from affiliated companies ”and other debtors on the credit of accounts that account for (accounts receivable) an accounting entry is made.

§ 3. With suppliers and contractors account of accounts

Inventory from suppliers in accordance with the contract buyers and suppliers of goods from the moment of receipt of stocks between accounts payable.

Accounts payable - from one enterprise to another enterprise (organization, amount of debt to the institution) and individuals. This enterprise and individuals are creditors. The reason for the appearance of accounts payable is the buyer and the method of settlements between the supplier of goods (payment by the buyer) when the goods are delivered upon arrival) or payment by the enterprise failure to fulfill its obligations in a timely manner. At the same time in the enterprise both accounts payable and receivable.

Accounts with suppliers and contractors in accordance with IFRS 21 The generalization of information about books is carried out in the following accounts will be increased:

- **6010 "Accounts payable to suppliers and contractors"**inventory, work performed, services rendered, as well as suppliers of goods and services received for transportation current liabilities to contractors are taken into account. 6010 «Delivery of goods Analytical account on the account "Accounts payable to suppliers and contractors" each goods are kept separately for the supplier and the contractor;
- **6120 "Accounts payable to subsidiaries and affiliates"** current in the account of the enterprise to subsidiaries and affiliates obligations are taken into account. 6120 «To subsidiaries and affiliates analytical account on the account "payable accounts" for each subsidiary and dependent separately for the business community;
- **7010 "Accounts payable to suppliers and contractors"** The bill was accepted by the enterprise's suppliers and contractors inventory, work performed, services rendered, as well as cargo long-term liabilities arising for services received on transportation taken into account. 7010 “Payable to suppliers and contractors

Accounts « analytical account on the account of each supplier and contractor referred to separately;

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- **7120 "Long-term debt to subsidiaries and affiliates"** long-term in front of the company's subsidiaries and affiliates obligations are taken into account. 7120

"To subsidiaries and affiliates long-term debt « analytical account on the account of each subsidiary and dependent farm is held separately by society;

- **4310 «The goods for TMQs were given to suppliers and contractorspaints « , 4320« Suppliers of goods for long-term assets and paints given to contractors « , 4330« Other paints»** delivery of inventories and other assets on accounts, as well as paints issued for work and service are taken into account. 4310 "Paints Provided to Suppliers and Contractors for TMCs," 4320 "Goods for long-term assets have been handed over to suppliers and contractors paints « , 4330« Other issued paints « analytical account on accounts each a shipment of goods is referred to the supplier and the contractor.

Goods actually received from suppliers and contractors inventories and other assets, the value of work performed and services received, on the long-term part - 7010 «To suppliers and contractors payable accounts « , 7120« Long to subsidiaries and affiliates term loans « accounts, on the current part - 6010« Suppliers of goods and accounts payable to contractors « , 6120 Subsidiaries and affiliates Accounts payable to companies "Accounts receivable or credited in connection with the accounts that account for the relevant expenses.

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If the quality, quantity of inventory received in the warehouse, if the price does not meet the terms agreed in the contract, it is also incurred.

Deficiencies and losses identified in the receipt of inventories sum, on the longterm part - 7010 «Suppliers of goods and Accounts payable to contractors « , 7120 Subsidiaries and affiliates long-term debt to companies "accounts, for the current part - 6010 "Accounts Payable to Suppliers and Contractors," 6120 Branch and accounts payable to affiliates "accounts on credit and 4860 Accounts receivable are debited to the account.

The culprits of the losses will be sued and if they claim if they are not satisfied, they will apply to the economic court with a statement of claim. Court refused to recover the amount of the above losses from the defendants in cases where such

transactions are accounted for in 9430 “Other Operations debit to the account "expenses" and 4860 "Accounts receivable on claims" reflected in the credit record of the account. Above by the court in cases where the claim for recovery of damages from the guilty is satisfied, operations related to collection in accounting 5110 «Accounting account» account, 5210 «Domestic currency accounts» account, 5220 «Abroad currency accounts ”and debits of other cash accounts and a credit entry in the 4860 “Claims Accounts Receivable” account reflected by Long-term liabilities to suppliers are valid 6010 “Payable to suppliers and contractors when transferred to part Accounts” credited, 7010« Suppliers and contractors Accounts payable ”account is debited. To subsidiaries and affiliates when long-term liabilities payable are transferred to the current part 6120 «Branch and Accounts Payable to Dependent Business Associations ”7120 Account "Long-term debt to subsidiaries and affiliates" debited.

Inventory provided by the enterprise to suppliers and contractors supply of inventories and other assets, as well as work and services on the long-term part of the sum of the dues when given for display - Account 0940 "Other long-term receivables", for the current part - 4310 “Paints Provided to Suppliers and Contractors for TMCs,” 4320 “Goods for long-term assets have been handed over to suppliers and contractors 4330 "Other issued bills" will be debited and 5110 "Accounts book account” account, 5210“ domestic currency accounts ”account, 5220 Accounting for "foreign currency accounts" and other funds accounts are credited.

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Goods actually received from suppliers and contractors, inventors and other assets, accounts receivable and services rendered suppliers of goods and when it comes time to make books to the current part of the long-term portion of the paints given to the contractors 0940 "Other long-term receivables" 4310 "Paints issued to suppliers and contractors for TMQs" 4320 “To suppliers and contractors of goods for long-term assets given paints « , 4330« Other given paints» reflected in the case.

Inventories from suppliers and contractors, etc. when assets are actually received, when work and services are received obligations to suppliers and contractors 6010 "Accounts payable to suppliers and contractors" 6120 "Accounts payable to

subsidiaries and affiliates" debited and issued to suppliers and contractors for goods for 4310 «TMQs paints « , 4320« Suppliers of goods for long-term assets and paints given to contractors « , 4330« Other paints given» accounting entries are made on the loan.

Goods actually received from suppliers and contractors inventories and other assets, final on received work and services implementation of calculations 6010 «To suppliers and contractors payable accounts ", 6120" Payable to subsidiaries and affiliates accounts "on the debit side of the accounts 5110 "Accounts receivable" account, 5210 account "Domestic currency accounts", 5220 "Foreign currency Accounts receivable" and other cash balances are added. Commodity values with suppliers and contractors contract for delivery, performance of works and rendering of services in the event of non-compliance or termination of the contract returned. At the same time on the long-term part - 0940 «Other long-term Accounts receivable « , on the current part - 4310« Delivery of goods for TMQs paints issued to suppliers and contractors « , 4320« Long-term assets paints given to suppliers and contractors for « , 4330« Other Accounts receivable are credited and account 5110 "Accounts receivable", 5210 "Domestic currency accounts", 5220 "Foreign currency Accounts "and other cash accounts are debited.

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Goods actually received from suppliers and contractors inventories and other assets, for work performed and services received delivery of goods during the period of notification of claims on arrears the main activities of the enterprise, unless required by suppliers and contractors other operating income is written off. It's long-term on the part - 7010 «Payable to suppliers and contractors accounts « , 7120 «Long - term to subsidiaries and affiliates debt « accounts, on the current part – 6010 «Suppliers of goods and Accounts payable to contractors « , 6120 Subsidiaries and affiliates accounts payable to companies" accounts are debited and 9360" Lender and Income from write-off of depositor debts" is credited.

§ 4. Calculation of tax calculations

Taxes in society are the tasks and functions assigned to it by the state are considered a source of funding for completion. Taxes are physical and a certain (defined by law) from the income and property of legal entities part of the obligation to ensure the financial capacity of the state, non-return, sudden transfer to the budget on the basis of the application of state coercion is a legitimate method.

Improving tax policy is an incentive for taxes to the economy to develop production in order to increase the impact of the tax system, effective from material, natural, financial and labor resources, accumulated property reforms aimed at increasing the incentive effect of use are a priority became important. Reducing the tax burden on businesses, profits healthy in the economy by reducing tax and single tax payment rates creating an environment and further revitalizing the activities of business entities provided.

Tax accounting owns taxes and levies on enterprises, organizations and institutions timely and accurate accounting, application of tax benefits and their timely delivery is a type of accounting that ensures that it is transferred to the budget. Tax taxes and levies, their object, subjects and using their own methods of accounting determines the tax base, payment deadlines.

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The main functions of tax accounting:

- timely payment of taxes and mandatory payments by legal entities andcorrect calculation;
- Calculated taxes and mandatory payments to the state budget and targeted ensuring timely payment to state funds;
- Broader than the established benefits for taxes and mandatory payments use

The classification of taxes by type is based on several criteria.

In international practice, two main classification groups have been adopted — direct and indirect taxes. These groups are subject to taxation and the state with the taxpayer depends on the relationship between.

Direct taxes are levied on direct income and property (taxable) direct form of taxation), i.e. income that is the definitive payer of direct taxes the recipient (property

owner, etc.) is the enterprise. Taxpayer income (wages, profits, interest, etc.) and property (land, houses, valuables securities, etc.) value is the object of direct taxes.

Indirect taxes - goods and, which are set in the form of price or tariff premiums taxes on services. Indirect taxes on goods (goods, works and services) goods and services paid at the selling price or included in the tariff taxes, i.e., the final payer of indirect taxes, the commodity the consumer enters the field, which is provided for in the tax price loaded by the masters. In this case, the enterprises produce their own goods and purchase services, receive amounts of money, including taxes, then transfer all tax amounts received to the budget in the appropriate order.

In indirect taxation, the state is in effect a participant in the distribution of the new value which was part of that value when selling goods or services declares its rights.

Unlike direct taxes, indirect taxes are the income of a direct payer or not associated with property. Typically, personal consumer goods as well in hairdressing salons, dry cleaners, motor transport etc. services provided by enterprises are subject to taxation is The number of goods and services subject to indirect taxes is regular increases the reduction of the share of direct taxes is the material and technical basis of enterprises to expand the base, to produce additional products, increase in the share of indirect taxes investment activity in enterprises allows you to develop.

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Taxes are mandatory and are levied by law. So in taxes, financial realities that are constantly recurring, as in finance, more precisely there will be a monetary relationship. By revealing the content of this monetary relationship the essence of taxes is revealed.

The main part of taxes paid to the state and local budgets legal entities. At the same time, the state is targeted a large part of the mandatory payments to the funds are also legal entities pays. Timely payment of taxes and mandatory payments by legal entities and the correct payment depends, first of all, on the extent to which the tax account is maintained in them. Defining the main tasks of accounting in the correct organization and maintenance of tax accounting is obtained.

The main functions of tax accounting are:

- timely payment of taxes and mandatory payments by legal entities andcorrect calculation;
- accrued taxes and mandatory payments to the state budget and the state ensuring timely payment of trust funds;
- Broader than the established benefits for taxes and mandatory payments use

The purpose of taxes in the Tax Code of the Republic of Uzbekistan providing the financial base of state social guarantees, legal entities regulation of business activity, economical use of natural resources and promoting environmental protection.

Also in the Tax Code of the Republic of Uzbekistan taxes applicable in the territory of the Republic, taxpayers, objects of taxation, tax payment procedure, tax benefits, violation of the law disputes arising in connection with liability and payment of taxes the general order of resolution is defined.

Tax of the Republic of Uzbekistan on the territory of the Republic of Uzbekistan taxes with held in the code apply. In the territory of the Republic of Uzbekistan the following taxes are set:

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- value added tax;
- excise tax;
- income tax;
- personal income tax;
- Subsoil use tax;
- tax for the use of water resources;
- property tax;- land tax; - social tax.

In the territory of the Republic of Uzbekistan for certain categories of taxpayers The following special tax regimes are established: - turnover tax;

- separate taxation of participants in product sharing agreementsorder;
- Participants of special economic zones and certain categories of taxesspecial procedure for taxation of taxpayers.

To participants of special economic zones and certain categories of taxpayers a special procedure for taxation is provided for in legislation or investment agreements

by making the retained investments and fulfilling other conditions depending on the time period.

Special tax regimes have reduced some tax exemptions may apply tax rates and other tax benefits.

The elements of taxes are: the object of taxation, the tax tax base, rate, calculation procedure, tax period, tax return submitted order of delivery, order of payment.

Accounting for taxes and other mandatory payments in accordance with IFRS 21 The generalization of information about books is carried out in the following accounts will be increased:

- **On the account 0950 "Deferred income tax on temporary differences"** the long-term portion of the deferred income tax on temporary differences taken into account. 0950 "Deferred income tax on temporary differences" analytical account on the account for each type of overdue expenses, each period and write-offs by period;
- **On the account 3210 "Deferred income tax on temporary differences"** the current portion of the deferred income tax on temporary differences is taken into account is obtained. Account 3210 "Deferred income tax on temporary differences"

The analytical account of each type of deferred costs, each period and written off by the terms of write-off;

- **4410 «Tax on taxes and other obligatory payments to the budget** payments (by type) « amounts of taxes paid as a deposit in the account, that is including in the accounting documents for purchased inventories the specified value added tax is taken into account. 4410 “Taxes to the Budget and Payments on other obligatory payments (by types)» account The analytical account is kept separately for each type of tax;
- **6240 "Deferred liabilities for taxes and mandatory payments"** in accordance with the legislation on the decision of the Government agencies responsible for the account debts to the budget on taxes that are allowed to be delayed and the current part of the mandatory payments is reflected. 6240 “Taxes and Mandatory Payments

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Analytical account on the account "Deferred liabilities on" each are kept separately by type of overdue taxes and fees;

- **6250 «On deferred income tax on temporary differences** liabilities ”arising as a result of temporary differences in the account the amount of income tax is reflected. 6250 “On Temporary Differences Analytical account on the account "Liabilities for deferred income tax" from each period and account of deferred income tax liabilities issued on terms of issue;
- **on the account 6410 "Debt on payments to the budget (by type)"**the budget takes into account the current liabilities of the enterprise for taxes. 6410

Analyst on the account "Debts on payments to the budget (by type)" the account is kept separately for each type of tax;

- **7240 “Long-term deferral of taxes and mandatory payments** liabilities” account of the relevant government agencies in accordance with the law on a tax that is allowed to be paid in arrears for several years by decision long-term debts and mandatory payments to the budget are reflected. 7240 "Long-term deferred liabilities for taxes and mandatory payments" analytical account on the account for each type of overdue taxes and payments referred to separately;
- **7250 «On deferred income tax on temporary differences** long-term liabilities ”as a result of temporary differences in the account the amount of incoming deferred income tax is reflected; is obtained. 7250 “Long-term on deferred income tax on temporary differences liabilities” analytical account on income tax is delayed for each period of liabilities and write off periods;
- Targeted on account 8840 "Targeted tax benefits" **the amounts exempted from paying taxes for the performance of duties are reflected; - 9810 “Income**

Tax Expenses” and 9820 “Calculated from Profit

Expenses on other taxes and fees ”in the legislation accrued annual taxes on fixed income taxes and the recalculation actually takes into account the payments from the profit.

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Reporting period 9810 “On income tax when the annual financial report is prepared at the end of the year expenses ”, 9820“ On other taxes and levies calculated on profit

Expenses” account 9910 in connection with the account“ Final financial result” closes. 9810 “Income Tax Expenses”, 9820 “Calculated from Profit Expenses on other taxes and fees « Analytical account on accounts by types of taxes and other mandatory payments;

- **off-balance sheet 012 «From the tax base in future periods** Expenditures ”to the taxable base for the reporting period from the taxable profit to be included but not later deductible expenses are reflected. off-balance sheet 012 «Tax in future periods Analytical account tax in the account "Expenses from the tax base" expenses deductible from the taxable base, their amount and they are deductible provide information on the term.

- **off-balance 013 "Temporary tax benefits (by type)"** exempt from temporary taxation on the account, intended for targeted use unsecured vacancies are taken into account. Every type of payment to the budget The amount of vacant funds calculated under 013 «Temporary tax benefits (by type) "debit and the period for which the benefit is granted will be deducted from the loan upon expiration. In this case, the freed funds information about the write-off at the end of the grace period then must be stored in the enterprise for 5 years.

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Calculation and accounting of personal income tax the order of reflection in the account VI The payroll account is discussed in Accounting for taxes in accordance with IFRS 21 consider the order.

Transactions related to corporate income tax the order of reflection in the accounting records.

Taxable base for corporate income tax is as follows:

- profit or loss before income tax is paid, ie “Financial results line 240 of the “Report” (Figure 2) “Profit before payment of income tax (harm)";
- the taxpayer in determining the additional taxable profit non-deductible expenses;

- the period for which the addition is deducted from the tax base in the futurecosts;
- deductions are deductible from the tax base in the current reporting periodexpenses incurred during periods;
- deductible tax benefits;
- amounts deductible for deductible profit;
- equally taxable on corporate income tax base.

Received from legal entities by enterprises during the reporting period income tax and tax on improvement and development of social infrastructure when making current payments under 4410 «Taxes to the budget and other payments on obligatory payments (by types)» are debited to the account and 5110 "Current account" account, 5210 "Domestic currency accounts" account, 5220 "Foreign currency accounts" and other cash accounts receiving accounts are credited.

Received from legal entities by enterprises at the end of the reporting period the amount of income tax levied on legal entities when calculating income tax 9810 On the debit of the account "Expenditures on income tax" 6410 "On the budget Debt on payments (by type) « .

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At the end of the reporting period, beautification and social landscaping and social in the calculation of infrastructure development tax amount of infrastructure development tax 9820 «Other from profit expenses on taxes and fees ”in the debit of the account 6410“ To the budget Debt on payments (by type)” .

Simultaneously received from legal entities during the reporting period income tax and tax on improvement and development of social infrastructure current payments made under 6410 Debit of the account "Debt on payments to the budget (by type)" and 4410 “Payments (types) of taxes and other obligatory payments to the budget) on the credit of the account.

The budget includes corporate income tax and landscaping and make final calculations on the social infrastructure development tax 6410 «Debt on payments to the budget (by type) « account debit and account 5110 "Accounts receivable", 5210 "Domestic foreign currency accounts”, 5220 “Foreign currency accounts ”and other

money make entries on the credit of the accounts that account for the funds is increased.

Income tax expense account for legal entities calculated on the basis of income, from legal entities to be paid income tax is calculated on the basis of taxable income.

The difference in approaches to determining accounting income and taxable income should be reflected in the financial statements. Accounting in accordance with the entity's accounting policies corporate income tax calculated on the basis of the data Expenses on and the corresponding income and expenses are calculated in the period in which they occur reflected in the report on the results of financial and economic activities of the enterprise. In this case, the account is taken from legal entities, calculated on the basis of income payable based on income tax and taxable income as a temporary difference between the corporate income tax referred to.

Temporary differences are when certain items of income and expenses are taxed these items are in favor of the account with the reporting period included in the accrued profit a report resulting from a mismatch in the reporting period to be entered is the difference between taxable and accounted profit for the period.

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Deducted from legal entities on expenses related to temporary differences the long-term part of the calculation of income tax - 0950 «On temporary differences deferred income tax" account, current part – 3210 "Temporary differences debit of the account" Deferred income tax on" and 6410 "Payments to the budget debts (by type) are reflected in the credit of the account. Then it is the total useful life of the costs over a period of 10 years or so depending on which of the periods is shorter, (in the time interval) differences) the relevant part of corporate income tax is long-term from the section to the current section, which is 3210 «On temporary differences deferred Profit Tax "account and 0950" Temporary Differences Deferred income tax is reflected in the credit of the account. Appropriate when calculating corporate income tax payable on time this amount is taken into account.

Periods in which taxes are reduced to the appropriate amount of expenses the amount of corporate income tax on arrival 6410 «to the budget Debts on payments (by types)" and 3210 "Temporary Deferred income tax on differences" is reflected in the

credit of the account. Thus, 0950 "Deferred income tax on temporary differences" the balance in the debit of the account is the total to be paid to the budget in future periods it was necessary to reduce the amount of corporate income tax long-term part of the amount of corporate income tax, 3210 "Deferred income tax on temporary differences" account the balance in the debit is a general legal entity that is paid to the budget during the current reporting period the amount of income tax levied on individuals should be reduced indicates the current part of the amount of personal income tax.

Deducted from legal entities deferred on temporary differences long-term part in the calculation of income tax liabilities - 7250 “Long-term on deferred income tax on temporary differences liabilities "account, the current part - 6250" On temporary differences deferred income tax liabilities” account and 9810 It is reflected in the debit of the account "Income tax expenses".

Deducted from legal entities deferred on temporary differences the relevant current part of the income tax liability 7250 «Temporary differences long-term liabilities for deferred income tax on " from the debit of the account 6250 «Deferred income tax on temporary differences liabilities on the account ". Then temporary depending on the occurrence of the deferred income tax on differences 6250 "Deferred income tax liabilities on temporary differences" account 6410 "Debts on payments to the budget (by type)" connected.

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Transactions related to value added tax and excise tax the order of reflection in the accounting records.

It must be paid to the budget in accordance with the Tax Code of the Republic of Uzbekistan in determining the amount of value added tax and excise tax on goods

(works, services) by the recipient in fact received and (or) by the taxpayer goods produced and used for own needs (works, services) payable (paid) value added tax and has the right to receive the amount of excise tax. Value added acceptance for reimbursement of taxes and excise taxes Republic of Uzbekistan It is carried out in the manner prescribed by the Tax Code.

Inventories purchased by enterprises during the reporting period acceptance of subsequent coverage specified in the accounting documents for reserves the amount of value added tax and excise tax to be made shall be taken into account separately

4410 “Taxes and other obligatory payments to the budget payments (by type)” account is debited and 6010 “Suppliers of goods and Accounts payable to contractors” account, 6120 “Subsidiaries and affiliates Accounts payable to companies” account and other liabilities receiving accounts are credited.

Products (works, services) by enterprises during the reporting period when calculating value added tax and excise tax at the time of sale amount of value added tax and excise tax 4010 «Buyers and Accounts receivable from customers « , 4120« Subsidiaries and affiliates Accounts receivable from companies” and other receivables on the debit of the receiving accounts 6410 «Debt on payments to the budget (types on) « account.

Simultaneous reporting added to account separately to receive coverage during the period the amount of value-added tax and excise tax is acceptable for reimbursement. 6410 Debit of the account "Debt on payments to the budget (by type)" and 4410 “Payments (types) of taxes and other obligatory payments to the budget on) « credit entries are made in the account.

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The amount of value added tax is as follows on the basis of fixed rates determined by the formula:

Sqqs = STob x SS / 100 with:

Sqqs - the amount of tax levied on consumers; STob - taxable turnover; SS is the value added tax rate.

Prices for goods (works, services) including value added tax and when sold at tariffs - the tax is determined by the following formula:

Sqqs = Tqx SS / (SS + 100) with:

Tq is the value of goods (works, services) subject to value added tax.

During the reporting period, fixed assets and other value added tax and excise tax on the sale of assets the amount of value added tax and excise tax when calculating 9210 «Basic outflow of funds "account and 9220" Outflow of other assets " 6410

«Debt on payments to the budget (by type)» is reflected in connection with the account. Final calculation of value added tax and excise tax to the budget 6410 “Debt on payments to the budget (types on) « debit and account 5110 «Accounts receivable « , 5210 “Domestic currency accounts”, 5220 “Foreign currency accounts ”and other loans records are made.

Use of water resources by enterprises during the reporting period 4410 “Taxes to the budget when making current payments of tax for and other obligatory payments (by types) « account debited and account 5110 “Current account”, 5210 “Domestic currency accounts « , 5220« Foreign currency accounts « and other money Accounts receivable are credited.

Use of water resources by enterprises at the end of the reporting period the amount of tax for the use of water resources when calculating the tax for 9430 On the debit of the account "Other operating expenses" 6410 "Payments to the budget Debt (by type) ”account. One tax for the use of water resources during the reporting period

Current payments made under 6410 Debit of the account "Debt on payments to the budget (by type)" and 4410 “Payments (types) of taxes and other obligatory payments to the budget on the credit of the account.

On the tax on the use of water resources in the budget 6410 “On payments to the budget when making final calculations Debit of the account "by type of debt" and account 5110 "Accounts receivable", 5210 “Domestic currency accounts”, 5220 “Foreign currency accounts ”and other loans records are made.

Transactions related to land tax levied on legal entities the order of reflection in the accounting records.

Received from legal entities by enterprises during the reporting period overpayment of land tax, which is considered as a bonus 4410 «Tax and other obligatory payments to the budget Payments (by type) "account is debited and 5110" Account " account, 5210 «Domestic currency accounts» account, 5220 «Abroad foreign currency accounts ”and other cash accounts.

When calculating the land tax levied on legal entities by enterprises amount of land tax levied on legal entities 9430 «Other operating 6410 «Debt on payments to the

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budget (types) on) « account. Simultaneous reporting as a levy on land tax levied on legal entities during the period the overpayment made is accepted for reimbursement. 6410 «Budget Debt to the account "Debt on payments (by type)" and 4410 "To the budget Payments on taxes and other obligatory payments (by types)» credit entries are made in the account.

When paying a land tax debt to the budget from legal entities 6410 Debit of the account "Debt on payments to the budget (by type)" and 5110 Account "Account", account 5210 "Domestic currency accounts", 5220 "Foreign currency accounts" and other cash accounts entries are made on the credit of the accounts.

Transactions related to overdue tax arrears the order of reflection in the accounting records

Payment in accordance with the law by the decision of the responsible government agencies Debts to the budget on taxes allowed to be delayed are long term part - 7240 «Long-term on taxes and mandatory payments Deferred Liabilities

”current account - 6240“ Taxes and mandatory Deferred Payments Liabilities ”and 6410 Reflected on the debit of the account "Debt on payments to the budget (by type)" is added. Long-term on taxes for the reporting period for payments to the budget when the current part of the deferred liabilities is transferred 7240 «Taxes and mandatory long-term deferred liabilities” debit and 6240 "Deferred liabilities for taxes and mandatory payments" records are made on the credit of the account.

When paying arrears of taxes to the budget 6240 «Taxes and Debit of obligatory payments ”account and 5110 Account "Account", account 5210 "Domestic currency accounts", 5220 "Foreign currency accounts" and other cash accounts accounting entries are made on the credit of the accounts.

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§ 5. Accounting and registration of tax benefits

Exemptions from taxes and fees (hereinafter - taxes) introduction of modern technologies in the real sector of the economy, import substitution increase the production of printing and competitive modern products, some in increasing employment and addressing other socio-economic issues category of enterprises to

organize new productions, as well as activities to expand and reconstruct existing productions, modernization, technical and technological reequipment, raw materials required for the production of localized products and to create advantages in the purchase of materials, to motivate employees can be given for purposes.

The enterprise (taxpayer) is legally entitled to tax benefits from the time the foundations are formed to the entire period in which they apply entitled to use.

Tax benefits in accordance with the tax legislation provided that the released funds are directed to specific purposes possible. In case of unauthorized use of such funds, the amount used for an unspecified purpose is calculated as a penalty in the prescribed manner case will be charged to the budget.

In the Tax Code of the Republic of Uzbekistan, other laws and Uzbekistan Granting of privileges provided by resolutions of the President of the Republic The funds that will be released in connection with this will create new productions as well as to expand existing productions, reconstruction, modernization, technical and technological reconstruction equipment, necessary for the production of localized products to purchase raw materials and supplies, to motivate employees, and so on can be focused on solving socio-economic problems.

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With the use of tax benefits by legal entities accounting and registration of related transactions “To legal entities on taxes, customs and mandatory payments to the budget the procedure for accounting and registration of benefits provided *Regulation on April 2, 2005 in the Ministry of Justice of the Republic of Uzbekistan* Registered in accordance with No. 1463).

By types of customs duty, excise tax, value added tax, etc. related to the use of benefits on accrued customs duties procedure for recording and registration of transactions in the accounting «**Chapter 9.**

Accounting for assets and liabilities denominated in foreign currencies.

Tax benefits are provided to enterprises in the following cases: - intended use of the released funds;

- Targeted use of vacant funds is not provided.

In the case of targeted use of vacant funds reflect tax benefits in accounting and procedure of registration. The intended use of the released funds is envisaged in the case of tax breaks, the calculation of taxes to the budget in accordance with the law.

In this case, the calculation of taxes levied on tax credits to the budget books are assigned to the tax authorities at the place where the taxpayer is registered provided in accordance with the forms and terms. Products (goods, works, services) and other assets are included in taxable turnover when they are realized value added tax (for VAT payers) and excise with the amount of tax (for the sale of excisable goods (products) the invoice is written. Taxes for the purpose of using the released funds, taxes calculated when granting exemptions on customs duties (this tax value added tax for payers, as well as reimbursement in accordance with the law except for the accepted excise tax) and mandatory payments to the budget law products (goods, works, services) in the generally established order in accordance with the documents and included in the sale (purchase) value of other property.

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Value added tax payer is calculated and value added tax Inventories purchased by enterprises with preferential treatment do not include the amount of value added tax on the purchase price, but value added tax paid to the budget in accordance with the established procedure accept coverage in detection.

In accordance with the legislation when granting excise tax exemptions purchases of enterprises that are payers of excise tax acceptable for reimbursement their purchase of the amount of excise tax on inventories being made not included in the value, but the excise tax paid to the budget in the generally established order accept coverage in determining the tax.

The amount of exemptions from taxes and customs duties is in the prescribed manner is determined on the basis of taxes assessed in the budget. Taxes with the provision of targeted use of vacant funds when benefits are granted under, the account of the vacated funds is 8840 «Target applicable tax benefits".

Funds released when calculating tax benefits working accounts of enterprises for the purpose of detailed coverage of accounting The following accounts will be opened in the plan:

- *4411 in the group of accounts (4400), which take into account the payments to the budget "Duties on taxes and other obligatory payments to the budget are taxes and benefits on other obligatory payments (by types)"account;*
- in the group of accounts (6400), which accounts for the debt on payments to the budget *6411 «Debt on payments to the budget - taxes and other obligatory payments* benefits (by type)" account;
- *in the group of accounts (8500) accounting for reserve capital 8531 «Tax and funds exempt from benefits on other obligatory payments "account.*

FSA No. 21 and "On taxes, customs duties and mandatory payments to the budget accounting for benefits provided to legal entities and tax benefits in accordance with the "Regulations on the procedure for registration".

The resulting vacancies are reflected in the accounting as follows:

- Inventories, fixed assets, intangible assets in accordance with the legislation to the purchase price when purchasing assets and installed equipment taxes levied in accordance with the generally established procedure (this tax excluding value added tax for payers):
- *debit capital investment accounts (0800), set invoices for equipment (0700), inventories accounting accounts (1000-2900);*
- *credit 6411 «Debt on payments to the budget - taxes and other mandatory*

Payment benefits (by type)" account;

- When purchasing inventories in the territory of the Republic of Uzbekistan from value added tax for payers of this tax, as well excise tax to be accepted for reimbursement in the manner prescribed by law sum: *debit 4411 «Bundle on taxes and other obligatory payments to the budget fees - benefits (types) of taxes and other mandatory payments on) « account;*

credit 6010 "Payable to suppliers and contractors accounts "or 6120" paid to subsidiaries and affiliates accounts "or accounts receivable from various creditors

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(6900) or other relevant accounts;

- added when calculating the sale of products (works, services) value added tax, excise tax:

debit 4010 "Accounts receivable from customers and customers" 4120 "Accounts receivable from subsidiaries and affiliates"; credit 6411 «Debt on payments to the budget - taxes and other mandatory

Payment benefits (by type)" account;

- Legislation on previously assessed value added tax and excise taxaccept appropriate coverage: *debit 6411 «Debt on payments to the budget - taxes and other mandatory Payment benefits (by type) "account; credit 4411 «Tax on taxes and other obligatory payments to the budget fees - benefits (types) of taxes and other mandatory payments on) « account;*

- Value added when selling products (works, services) funds released as a result of tax and excise tax exemptions sum: *debit 6411 «Debt on payments to the budget - taxes and other mandatory Payment benefits (by type) "account; credit account 8840 "Targeted tax benefits";*

- general expenses incurred in accordance with the legislation taxes and other obligatory payments to the budget calculated in the order sum:

debit account 9430 "Other operating expenses";

credit 6411 «Debt on payments to the budget - taxes and other mandatory

Payment benefits (by type)" account; credit 6521 «Payments to target state funds - mandatory payments benefits (by type)" account;

- in the general order, carried out at the expense of the profit of the enterprises to the amount of accrued taxes and other obligatory payments to the budget: *profit to pay debit taxes and other mandatory fees accounts for use (9800); credit 6411 «Debt on payments to the budget - taxes and other mandatory payment benefits (by type)" account;*

- exempt from taxes and other mandatory payments to the budgetto the amount of funds released as a result of: *debit 6411 «Debt on payments to the budget - taxes and other mandatory Payment benefits (by type)"account; debit 6521 «Payments*

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to target state funds - mandatory payments benefits (by type) "account; credit 8840 "Targeted tax benefits" account.

FSA No. 21 and "On taxes, customs duties and mandatory payments to the budget accounting for benefits provided to legal entities and in accordance with the Regulations on the Procedure for Registration, 8840 "Target applicable tax benefits" on the taxes recorded in the account the use of funds released as a result of concessions in accounting is displayed as follows:

- purchase of fixed assets, intangible assets, inventory, repayment of loans and debts, reconstruction and modernization of fixed assets when the preferential period is specified - the maximum of the periods at least: grace period or grace period when the actual use is over if not specified - annually: *debit account 8840 "Targeted tax benefits"; credit 8531 «Exemptions from taxes and other mandatory payments vacancies" account;*

-current liabilities (for example: wages, rent, target state when calculating contributions to funds, etc.) When it comes to cost recovery:

debit account 8840 "Targeted tax benefits"; credit 6010 "Payable to suppliers and contractors accounts "or 6120" paid to subsidiaries and affiliates Accounts « or 6710« Payroll employee» Accounts receivable or accounts payable to various creditors (6900) or other relevant accounts.

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Without the intended use of the vacated funds accounting for benefits granted on taxes and other mandatory payments the order of reflection and registration in the account. Target the freed funds to the budget when tax breaks are granted without the use of sale of tax products (goods, works, services) and other property (purchase) value and not added to the sale (purchase) value.

Amounts of funds released when tax benefits are granted, if of accounting, unless their intended use is intended not reflected in the balance sheets.

It is vacant when temporary tax breaks are granted In order to ensure the accounting of funds, if you target them for each type of tax paid to the budget, unless the use is provided off-balance sheet 013 "Temporary tax benefits (by type)" the account is debited.

Off-balance 013 "Temporary tax benefits (by type)"

The amount calculated on taxes to the budget recorded in the account

«Financial results report" (Figure 2) and financially accordingly does not affect the formation of results.

013 "Temporary tax benefits (by type)" account the amount of funds is deducted.

In this case, the information on the released funds is the grace period to be kept in the enterprise for 5 years after deregistration should.

If the funds released during the deductions on permanent taxes each paid to the budget, unless their intended use is intended disclosed in the explanatory note to the financial statements by type of tax.

From the funds released as a result of the issuance of taxes and customs benefits The annual financial statements of the enterprises to confirm the use of the target on their use in the report to the state tax service provide an estimate (see Appendix 1).

Misuse of funds and taxes and customs assets purchased at the expense of funds released as a result of concessions when the evidence of transfer (sale) to others before the end of the grace period is established these funds were subject to a fine in accordance with the law, subject to a fine in the case of the budget. Businesses have accurate and timely calculations is responsible for providing.

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In case of non-submission or untimely submission of invoices financial penalties are applied to enterprises in accordance with the legislation.

§ 6. Accounts receivable

Settlements with accountants for small farm expenses and services occurs in the payment of travel expenses. Service of workers and employees in enterprises when sent on a trip or when inventory is purchased in cash is an accountable person. Hence, accountants are the future administrative and economic and are employees who have received cash in advance for travel expenses. Accountant the list of employees who receive cash from the cashier as an individual is the head of the enterprise confirmed by. The amount of money given is limited: economic needs cash provided for is provided in the budget of the enterprise; business trip

The amount of money paid for expenses depends on the duration of the service trip and the destination.

There are two types of business trips in enterprises: from the territory of the Republic of Uzbekistan abroad (foreign business trip) and on the territory of the Republic of Uzbekistan (Republic of Karakalpakistan, regions, Tashkent city, republican district and cities).

Workers and employees on business trips outside the Republic of Uzbekistan Registration of a business trip at the time of dispatch, allocation of funds for travel expenses and the procedure for accounting for business trip transactions Chapter 9. Accounting for assets and liabilities denominated in foreign currency out procedure for accounting for business trips. Businesses are workers and service when employees are sent on a business trip in the territory of the Republic of Uzbekistan to provide funds for travel expenses and to carry them to expenses "Instructions on business trips in the territory of the Republic of Uzbekistan" *(In the Ministry of Justice of the Republic of Uzbekistan dated August 29, 2003 No. 1268* registered).

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Order of the head of the enterprise (order) of workers and employees as a business trip on, to perform a service assignment outside of his or her permanent place of employment to another place, for a certain period of time. Branches (branches), plots and other parts of the enterprise work as a permanent place of work in cases where the units are located elsewhere is a production unit specified in the contract. His constant work is on the way or associated with migration, or has a constantly moving character It is not considered a business trip for existing employees.

Business trip expenses include:

- Fee for daily expenses (daily allowances);
- living expenses (for rent);
- transportation costs (except for taxi);
- unforeseen expenses;
- other business trips, which must be covered by law costs

Procedure for registration of business trips and advance payment. Worker and The sending of employees on business trips is carried out by the head of the enterprise by issuing an order and a travel certificate (see Annex 2) formalized.

During the business trip, the employee's salary at the main place of work is retained. Service giving money to the person who is the travel accountant by the order of the manager and the travel certificate formalized. Accounting after the money is calculated will issue a cash disbursement order.

Service of workers and employees to higher organizations (in the order of subordination) send on trips at the invitation of the heads of these organizations or with them agreed. Duration of business trips of workers and employees determined by the head of the enterprise and taking into account the time spent on the road for each case should not be more than 40 days without receiving. This procedure is also working and to send staff on a business trip to conduct inspections and checks applies.

Workers sent to perform installation, adjustment and construction work, the duration of business trips of managers and specialists can be more than 12 months it's not. Extension of a business trip is an exception only for a business trip permission is granted on the basis of the written permission of the head of the sending enterprise.

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The time actually spent at the place of business trip is a business trip the date of departure from the place of business trip in the certificate from the date of arrival at the place of business trip is determined by placing a mark in place. Going on business trips in enterprises registration of persons and persons coming to this enterprise on a business trip in special journals (see Appendices 3 and 4). There are special magazines can be referred to electronically. The head of the enterprise on business trips to keep a log of persons being sent on business trips and the person responsible for marking the certificate of business trips confirms by issuing a command.

Work in the enterprises to which workers and employees on a business trip are sent time mode and rest times will apply. During a business trip unused holidays, other holidays from a business trip will not be restored when returned. A worker or employee deliberately on vacation or holiday if he was sent on a business trip to work on those days will be compensated in accordance with applicable law.

According to the order of the management of the enterprise to him if he goes on a business trip on a day off to fulfill his duty upon return from a business trip another day off shall be granted in the prescribed manner.

On the days when workers and employees go on a business trip and return from a business trip the issue of commissioning is resolved in agreement with the management of the enterprise.

Workers and employees sent on a business trip were on a business trip workplace (position) during the period and on the road, the average for employees rates for wages or salaries or other categories of workers will be preserved.

When a person working on a part-time basis is sent on a business trip the average salary is retained by the organization that sent him on a business trip. A service a business trip on both the main and affiliate business at the same time as the trip The salary is retained for both careers when sent, the fee for a business trip and the costs of payment are reciprocated by the sending organizations distributed by agreement.

Before going on a business trip to an employee who is sent on a business trip fee for daily expenses in fixed amounts (daily allowances), way costs, in the form of money within the limits of the cost of renting a living room an advance is paid.

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Procedure for payment of daily expenses (per diem) for a business trip.

"Instructions on business trips in the territory of the Republic of Uzbekistan"

Daily expenses for time spent on a business trip and on the road in accordance with paragraph 11 collective agreements, collective bargaining agreements, and labor for work sent on business trips in the amounts stipulated in the contracts, but less than the following amounts (base calculation set for the republic) in coefficients relative to the amount):

In the city of Tashkent, cities - regional centers - 0.1; in other cities and settlements - 0.08. These are the costs actually incurred to cover the specified costs without documentation. The day of departure of workers and employees on a business trip is 24 hours, hours 00 and later - the next day, the day of arrival is the day of arrival of the vehicle to the permanent place of work. Agar if the station is located outside the residential area of the airport, the station should take into account the time it takes to

get to the airport will be. In the same way, the day on which an employee arrives at a permanent place of work is workers and employees sent on a business trip each to their permanent place of work. If you are able to return on the day, then the daily expenses will not be paid. Worker and on a permanent basis from where the staff was sent on a business trip whether he could return to his place of residence every day, sent him on a business trip distance, transport connection conditions, the nature of the task to be performed, the creation of recreational conditions for workers and employees etc. are determined taking into account.

A worker and employee sent on a business trip during a business trip is temporary in cases where he has lost the ability to work, depending on his state of health was unable to perform the assigned service assignment for the entire period or until he returns to his place of permanent residence, but two daily expenses are paid for a period not exceeding one month.

Sent on a business trip to perform installation, adjustment and construction work to workers and employees «Business trips in the territory of the Republic of Uzbekistan two months in accordance with the norms provided for in paragraph 11 of the "Instructions on" daily expenses will be paid during. On a business trip for more than two months a tariff on wages or salaries instead of daily expenses for the time being at the rate of 50%, but for daily expenses «Republic of Uzbekistan in accordance with paragraph 11 of the "Instruction on business trips in the territory of the Republic of Kazakhstan" a premium not exceeding the norm is set.

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The following workers and staff perform installation, adjustment and construction work Tariff instead of daily expenses for them in case of sending on a business trip rate or salary increase in the above amounts not paid:

- hired at the place of installation, adjustment and construction works;
- transfer to another location on the terms provided by applicable law sent in order;
- did not go to work while on vacation, as well as without a reason in days;
- from the place where they carry out installation, adjustment and construction works when performing state or public affairs outside;

- to control the execution of installation, adjustment and construction work sent on a business trip.

In the amount of a percentage of the tariff rate or salary instead of daily expenses overtime pay. The worker was involved in the installation, adjustment, and construction work is done for each calendar day.

The master before calculating the specified master for the incomplete month is set for the full month, then this amount is the calendar days of that month divided by the number and number of days the worker is in the assembly, adjustment and construction work multiplied by the number.

Sent on a business trip to perform installation, adjustment and construction work workers and employees can be provided with free accommodation. free accommodation if not provided, the costs associated with renting a living room

"Instructions on business trips in the territory of the Republic of Uzbekistan" shall be covered in accordance with the standards set out in paragraph 12. If you become ill if the worker lives outside the place of installation, adjustment and construction, in which case the salary is a percentage increase over the salary or the tariff rate will not be paid.

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For accommodation on a business trip (for rent) the order of payment of funds to cover expenses. Accommodation at the place of business trip the cost of renting the place to come to the employee sent on a business trip and actual expenses on departure days, as well as supporting documents additional services provided in hotels, if available (reservation, use of iron, storage chamber, TV, refrigerator, dishes, use of communication services).

There are documents confirming the cost of renting accommodation in the absence of the basic calculation amount for each day 20 percent.

A worker and employee sent on a business trip during a business trip is temporary accommodation on a general basis for him in case of loss of ability to work The cost of renting a room is reimbursed, the worker sent on a business trip and except when the employee is in inpatient treatment.

Temporary loss of ability of an employee sent on a business trip, as well as return to his place of permanent residence due to his state of health the absence of capacity must be confirmed in the prescribed manner.

Payments for occupancy of housing on the basis of supporting documents are physical calculating the taxable base on personal income tax is not considered as income of individuals in the issue.

Payment to cover transportation costs on a business trip order. Funds to cover transportation costs are based on actual costs provided that they are confirmed by the relevant documents.

"Instructions on business trips in the territory of the Republic of Uzbekistan" *(In the Ministry of Justice of the Republic of Uzbekistan dated August 29, 2003 No. 1268* registered) to go to the place of business trip in accordance with paragraph 10 of and travel expenses associated with returning to work on a regular basis to the sender in the following amounts:

- travel on all types of public transport (except taxis) value;
- Payments for compulsory state insurance of passengers in transport;
- Pre-sale of travel documents, seats on planes and trains documents confirming payments for booking services were available in case;
- by public transport (except taxi) to the station, the cost of getting to the beach (pier), the airport, if they are populated located outside the area of residence. As an exception (evening train, in the absence of public transport) in a taxi to the head of the organization the right to pay for walking.

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Costs for using bedding on the road will be accepted for payment without supporting documents.

In the absence of travel documents, for employees of budget organizations the basic calculation for each kilometer paid for a business trip 0.08 percent of the amount.

In the absence of travel documents, a team for employees of other organizations agreement (contracts), provided for in the employment contract, but each in the amount of not less than 0.08% of the base calculation amount per kilometer paid. In cases where the amount of kilometers is 500 meters or more, a lot rounded to the side.

In cases where the amount of kilometers is less than 500 meters, less rounded to the side.

Procedure for reimbursement of unforeseen expenses for a business trip. Additional costs associated with the business trip (talking on the phone, telegraph expenses, etc.) in the person sent on a business trip will be paid if supporting documents are available. Sent on a business trip to the employee as an exception, if there are supporting documents, air, rail, water and public use with the permission of the head of the organization costs associated with the carriage of luggage by road will be reimbursed.

The service trip feature does not incur any additional production costs (telephone conversations, delivery, copying of documents, etc.) provided that the employee is sent on a business trip by the head of the enterprise first an order (order) to reimburse these costs is issued. These costs include such an order (order) and supporting documents (invoices, receipts) to be carried out at the expense of the enterprise when available and legal calculating the taxable profit on personal income tax may be included in deductible expenses.

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Paragraph 14 of Article 145 of the Tax Code of the Republic of Uzbekistan service specified in the relevant legislation and documented other expenses of the trip are subject to corporate income tax to the composition of expenses deductible in the calculation of taxable profit enters.

Procedure for compiling and submitting a report on a business trip. On a business trip prepares an advance report when the dispatcher returns from a business trip (Appendix 5) see). After returning from a business trip or a assigned task advance on expenses incurred by the accountant within three days after completion must submit the report to the accounting department of the enterprise. Results of the business trip The final calculation takes into account the established norms and additional fees upon receipt of the actual costs confirmed by the documents. This report includes a business trip certificate and attachment of documents proving the actual expenses incurred during the business trip is done.

The service was made by the heads of departments, depending on the purpose of the trip confirms the appropriateness of the costs. The amount of the advance report once determined, the advance report is approved by the head of the enterprise and formalized with appropriate accounting records. The amount left unused with an order of receipt to the cashier by the accountant on the day of submission of the advance report the amount of overpaid expenses is given by cashier's order.

The amount given to the accountant is of a targeted nature and is to be given to someone or ordering is prohibited. Only if there is no debt on the previous advance a new advance is given. If the advance report is not submitted within the specified period or if the unused amount is not returned to the cashier, it is prescribed by law in

order the accountant can deduct this debt from the calculated work.

Expenses for business trips made within or more than the established norm, depending on the purpose of the appointment, or production costs, or period costs. Assuming the cost of the service trip to the production process the cost of products (works and services) and management staff travel expenses are transferred to period expenses.

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No. 21 on settlements with accountable persons in accordance with IFRS aggregation of information is carried out in the following accounts:

- An employee of the enterprise on the account 4220 "Paints for business trips" and the dues given to employees for business trips are taken into account. Service orders for business trips, ticket price, daily calculation of the amount of the bill, indicating the cost of living, etc.

is given on the basis of. The debit balance of this account is from the accountant's enterprise indicates the debt. This is new based on the cash disbursement order to debit the account when the amount of the advance is given, and for the loan - spent and income on the basis of the advance report the unused amount returned on the basis of the cash order is recorded;

- **On the account 4230 "Paints issued for general expenses"** administrative and operating expenses for workers and employees of the enterprise, various small inventories (inventory) for general needs and equipment) for cash purchases. Brand

valuation and receipt of material assets, as well as administrative and economic and Recognition of operating expenses is made on the basis of relevant supporting documents is increased.

- On the account 6970 "Debts to accountants" the employee of the enterprise and administrative and operating expenses, general needs of employees to cash out various small inventories (inventory and equipment) with accounting amounts issued for purchases as well as business trips debts resulting from the difference between the amounts actually spent taken into account.

The accountants overspent the amount of paint previously received 6970 to the amount of overpaid expenses documented

The account "Debts to accountants" is credited. This is an extra cost.

When the amount is returned to the accountant, account 6970 is debited and

5010 «National Cash in foreign currency" account. 6970 «Debts to accountants»

The analytical account on the account is kept separately for each accountant.

Accounting for transactions related to the payment of business trip expenses

In the following example, the procedure for reflection in the account and registration of the necessary documents consider. Suppose a worker and head of the production department of the enterprise Deputy Accountant to Tashkent to improve their skills sent on a business trip. The duration of the business trip is 10 days.

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The daily cost of a business trip to Tashkent by each 250,000 sums per day. It stems from a previous service trip.

The cost of renting the place is 400,000 sums per day of the business trip,

Tashkent going to the city (place of business trip) and returning to the enterprise (place of permanent work) 700,000 sums for transportation costs, not additionally provided 800,000 sums are planned for the expenses.

The sum of the ten-day business trip costs per business trip 8,000,000 sums for the sender (250,000 sums x 10 days + 400,000 sums x 10 days + 700,000 sums + 800,000 sums).

Receipt of cash from the bank for business trip expenses and service to the employee of the place of technical inspection and the chief accountant, who is sent on

a trip The transfer from the cashier to the deputy is reflected in the accounting of the enterprise as follows is given:

- Cash received from the bank for business trip expenses: *debit 5010 «Money in national currency Funds "account 16,000,000 sums;*

credit 5110 "Account" 16 000 000 sums;

(16,000,000 sums = 8,000,000 sums x 2 people);

- to the employee of the production shop and the head, who is sent on a business tripReceipt of cash (account amount) from the cashier to the deputy accountant:

debit 4220 «Issued on business trip "Boynaklar" account 16,000,000 sums;

credit 5010 «Money in national currency Funds "account 16,000,000 sums.

The unspent portion of the funds provided for the business trip accounting records at the time of return and preparation of the advance report.

A technical inspection site worker and chief sent on a business trip when the deputy accountant returns from Tashkent, he prepares an advance report and no later than 3 days after returning from a business trip to accounting provided. The final calculation is based on the results of the business trip documented, taking into account the standards and additional fees an advance report on actual expenses will be received.

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In two cases (from the expenditure of funds provided for a business trip) out.

Case 1

A production shop worker and chief accountant sent on a business trip the deputy confirming the planned expenses for unforeseen expenses do not have documents, there are documents confirming the remaining costs. And so, a production shop worker and deputy chief accountant sent on a business trip must return 160,000 sums (80,000 sums x 2 people) to the enterprise cashier.

A production shop worker and chief accountant returning from a business trip settlements with the deputy and write-off of business trip expenses reflected in the accounting of the enterprise as follows:

- The cost of a business trip of an employee of the production workshop for technical inspection write-off:

debit 2010 "Main production" account 7,200,000 sums; credit 4220 «was given for a business trip paints « account 7 200 000 sums;

(7,200,000 sums = 250,000 sums x 10 days + 400,000 sums x 10 days + 700,000 sums);

- at the expense of travel expenses of the Deputy Chief AccountantRelease: *debit account 9420 "Administrative expenses" 7,200,000 sums; credit 4220 «was given for a business trip paints « account 7 200 000 sums;*

(7,200,000 sums = 250,000 sums x 10 days + 400,000 sums x 10 days + 700,000 sums);

- Return of unspent cash to the cashier of the enterprise: *debit 5010 «Money in national currency Funds" account 1,600,000 sums; credit 4220 «was given for a business trip paintings" account 1,600,000 sums;*

(16,000,000 sums = 8,000,000 sums x 2 people); (14,400,000 sums = 7,200,000 sums x 2 people);

(1,600,000 sums = 16,000,000 sums - 14,400,000 sums); - Return of unspent cash to the authorized bank:

debit 5110 "Accounts receivable" account 1,600,000 sums; credit 5010 «Money in national currency Funds "account 1,600,000 sums. **Case 2**

A production shop worker and chief accountant sent on a business trip the deputy confirming the planned expenses for unforeseen expenses do not have documents, there are documents confirming the remaining expenses, but the accommodation overspent when planning for land rental costs, i.e. accommodation The cost of renting the place is 600,000 sums per day of the business trip reached Thus, a production shop worker sent on a business trip and Expenses of business trip of each deputy chief accountant are 9,200,000 sums (250,000 sums x 10 days + 600,000 sums x 10 days + 700,000 sums).

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A production shop worker and chief accountant returning from a business trip settlements with the deputy and write-off of business trip expenses reflected in the accounting of the enterprise as follows:

- at the expense of business trip expenses of the production shop workerRelease:

debit 2010 "Main production" account 9,200,000 sums; credit 4220 «was given for a business trip 8,000,000 sums; credit 6970 «to accountants debts "account 1,200,000 sums;

- at the expense of travel expenses of the Deputy Chief AccountantRelease: *debit account 9420 "Administrative expenses" 9,200,000 sums; credit 4220 «was given for a business trip 8,000,000 sums;*

credit 6970 «to accountants debts "account 1,200,000 sums; - In case of overpayment of funds from the cashier of the enterprise:

debit 6970 «to accountants

Debts "account 2,400,000 sums;

credit 5010 «Money in nationalcurrency

Funds "account 2,400,000 sums; (2,400,000 sums = 1,200,000 sums x 2 people).

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Administrative and operating expenses, for general economic needs purchase of various small inventories (inventory and equipment) Accounting for transactions related to the amounts accounted for

In the following example, the procedure for reflection in the account and registration of the necessary documents consider. A foreigner coming to the enterprise to an employee of the supply department of the enterprise the cost of representing the quality of preparation for welcoming fifty guests 1,200,000 sums for implementation, inventory and office equipment purchase of items (calculator, paper cutter and shredder, etc.)

800,000 sums were allocated for after completing the assigned task, the supply department employee, advance compiled the report and submitted it to the accounting department no later than 3 days. Representation with final accounting

documents on the results of the implementation of costs by accepting an advance report on approved actual expenses increased Stationery is delivered to the warehouse on the basis of the relevant primary documents income.

Two cases (from the expenditure of funds provided and the calculation in cash or from a plastic card).

Case 1

Cash to perform the tasks assigned to the supply department employee money was given. 100,000 sums from the funds allocated for representation expenses saved without spending.

Representation expenses and stationery are related to the purchase transactions are reflected in the accounting of the enterprise as follows:

- Representation expenses and cash from the bank for the purchase of stationeryFunds received:

debit 5010 «Money in national currency Funds ”account 2,000,000 sums; credit 5110 "Current account" account 2,000,000 sums; (2,000,000

sums = 1,200,000 sums + 800,000 sums);

- Representation expenses and purchase of stationery for the supply department employeeDisbursement of cash (account amount) from the cashier to make: *debit 4230 «Issued for general expenses paintings ”account 2,000,000 sums;*

credit 5010 «Money in national currency Funds ”account 2,000,000 sums;

- Representation expenses incurred by the employee of the supply departmentwrite-off: *debit 9430 "Administrative expenses" account 1 100 000 sum; credit 4230 «issued for general expenses paintings ”account 1,100,000 sums;*

- Stationery purchased by a procurement officer When entering the warehouse:

debit 1080 "Inventory and household equipment" account 800,000 sums;

credit 4230 «issued for general expenses accounts « 800 000 sum;

- Return of unspent cash to the cashier of the enterprise:

debit 5010 «Money in national currency funds ”account 100,000

sums; credit 4230 «issued for general expenses paintings ”account 100,000 sums; - Return of unspent cash to the authorized bank:

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debit 5110 "Account" 100 000 sums; credit 5010 «Money in national currency Funds "account 100,000 sums.

Case 2

To perform the duties assigned to the Procurement Department employee issued a corporate plastic card of the enterprise (2 000 000 on a plastic card sums). 200,000 more than the funds allocated for representation expenses sums were spent.

Representation expenses and stationery are related to the purchase transactions are reflected in the accounting of the enterprise as follows: - Stationery purchased by a procurement officer When entering the warehouse: *debit 1080 "Inventory and household equipment" account 800,000 sums;*

credit 5530 "Other special accounts" account 800 000 sum;

- Representation expenses incurred by the employee of the supply department write-off:

debit account 9430 "Administrative expenses" 1,400,000 sums; credit 5530 "Other special accounts" account 1,200,000 sums; credit 6970 «to accountants debts "account 200,000 sums;

- In case of overpayment of funds from the cashier of the enterprise:

debit 6970 «to accountants debts "account 200,000 sums;

credit 5010 «Money in national currency Funds "account 200,000 sums.

In this example, the calculations were made with the accountant corporate income tax and physical on the basis of the taxable base on income tax levied on individuals does not come. We will consider the procedure for taxation of representation expenses separately.

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§ 7. Bank loans and borrowings account

In a market economy, bank loans are borrowed by enterprises is an important source of funding. Regulate market relations under the influence of breaking laws, multi-sectoral state and commercial banks are formed accounting, cash, regardless of the organizational and legal forms of enterprises serves to carry out transactions.

Credit (lat. Creditum -debt) - lending money or goods. Uneven flow of funds of enterprises and organizations as a result, banks meet the conditions and demand for credit. Basic The principle is timely return, targeted designation, material wealth provided. There are 2 types of loans: short-term and long-term loans divided into reproduction in the presence of credit commodity-money relations An integral part of the process is the credit relationship of brand production is the natural basis for its formation. Not only the emergence of credit not within the scope of commodity production for domestic consumption, but mainly legal independent, mutually beneficial and economical the treatment in which brand owners are willing to enter into a relationship need to search within.

The following positive results can be achieved in our society through credit: - First, in the process of circulation of funds, it was left out and left empty the stagnation of funds is prevented;

- secondly, to continue continuous production on a large scale opportunity is created.

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Credit-settlement relations of enterprises with banks on a voluntary basis and in the interests of both parties. Loans having a farm account, an independent balance sheet and its own working capital businesses are usually given for larger credit facilities.

Taking into account the principles and requirements of the accounting relationship from lending for facilities to an entity, a specific legal entity or individual, or the transition to lending for a set of economic and social programs is underway.

Banks are provided for in the current legislation and agreed with the parties in the case of the principles of loan repayment, maturity, repayment and security strictly adheres to. The legal basis for the activities of banks is legal and other regulated on the basis of normative documents.

All issues related to lending and repayment of the bank rules and agreements between the bank and the borrower regulated on the basis of. The following are agreed in the loan agreements: the object of lending and the term of the loan, the terms of the loan, its issuance and repayment procedure, conditions of securing obligations, interest

rates, procedure for their payment, credit obligations, rights and responsibilities of the parties to the transfer and return, list of documents and deadlines for their submission and other conditions.

When obtaining a loan, businesses must submit a bank-based application and the following documents attached institution and other documents confirming the repayment of the loan submits.

Without concluding a contract, the bank carefully examines the solvency of the enterprise checks. To do this, from the documents and reports received by the bank from the enterprise If necessary, a preliminary inspection of the premises will be carried out. If this if all the documents meet the requirements, the bank staff will give a loan to the enterprise decides. Then, until the enterprise repays the loan in full after receiving the loan accounting in the bank in the manner and terms specified in the loan agreement report and necessary to control the economic and financial activities of the enterprise submits other documents that are available.

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Depending on the term, bank loans are short-term and long-term. The maturity of the loan is determined by its repayment period. In short term loan is issued for a period of less than one year.

Long-term loans for a period of more than one year usually introduce new techniques to expand production, to restore it, to increase the cost of expensive equipment. equipment and other targeted applications.

In accordance with IFRS 21 on bank loans and borrowings of the enterprise Summarization of information is carried out in the following accounts:

- From the banks of the enterprise on the account 6810 "Short-term bank loans" various short-term loans received are taken into account;
- On the account 6820 "Short-term loans" the Republic of Uzbekistan and abroad from existing lenders (excluding banks) for a period not exceeding 12 months borrowings are taken into account;
- 7810 from the bank of the enterprise on the account "Long-term bank loans" various long-term (more than 12 months) loans received are taken into account; From lenders

of the Republic of Uzbekistan and abroad (outside the bank) Accounts receivable for a period not exceeding 12 months

- 7820 "Long-term loans" in the account of the enterprise Uzbekistan More than 12 months from lenders in the Republic and abroad (excluding banks) term loans are taken into account.

Account of operations related to obtaining bank loans 6810 «Short term bank loans ”and 7810“ long-term bank loans ” is added. These accounts are passive and their balances are at the beginning of the reporting period shows the amount of nonperforming bank loans, debit turnover - bank loan repayment, and the loan turnover reflects the amount of the bank loan received.

Amounts of short-term bank loans received from banks 6810 «Short term bank loans ”and account 5110“ Current account ”, 5210 “Domestic currency accounts”, 5220 “Foreign currency accounts ”and other cash flows is added. Repayment of short-term bank loans 6810 «Short-term bank credits” account and 5110“ Accounts receivable ”account, 5210“ Country foreign currency accounts ”, 5220“ Foreign currency accounts ”and others reflected in the credit of cash accounts.

Amounts of long-term bank loans received from banks 7810 «Long term bank loans ”and account 5110“ Current account ”, 5210 “Domestic currency accounts”,

5220 “Foreign currency accounts ”and other cash flows is added.

The term of repayment of long-term loans of the bank is valid section. Appropriate when transferring a long-term bank loan to the current portion

The account 7810 "Long-term bank loans" is debited to the amount of 6950 "Long-term bank loans" Term liabilities - the current part "is credited to the account of a long-term bank the initial cost of the loan is reduced. Current long-term bank credit 6950 "Long-term liabilities - current part" account when part is returned to the bank debited and account 5110 “Current account”, 5210 “Domestic currency accounts « , 5220« Foreign currency accounts « and other money Accounts receivable are credited.

Account 6810 "Short-term bank loans" accounting for bank loans and an analytical account on account 7810 “Long-term bank loans” each the bank that

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provided the loan, the type and amount of the loan, the term, as well as the term on non-performing loans.

With short-term loans from the bank and interest on them

In the following example, the procedure for recording related transactions in the accounting records consider. 1 of the current year to replenish working capital of the enterprise from the bank in April for a period of 6 months, the interest rate is 18% per annum, the principal and interest At the end of the term, a loan of 25,000,000 sums was received.

The interest on the loan is calculated as follows:

annual interest amount - 25,000,000 sums x 18/100 = 4,500,000 sums;

amount of interest to be paid at the end of the term - 4,500,000 sums / 365 x 6 months (183 day) = 2 256 164 sums.

With short-term loans from the bank and interest on them related transactions are reflected in the accounting of the enterprise as follows:

to the amount of short-term loan received from the bank: *debit 5110 "Account" 25,000,000 sums; loan 6810 "Short-term bank loans" account 25,000,000 sums;* - to the amount of accrued interest expenses: debit 9610 «In the form of interest *expenses « account 2 256 164 sums;*

loan 6920 "Accrued interest" account 2 256 164 sums; - the amount of short-term loans and interest paid to the bank:

debit 6810 «Short-term bank loans "account 25,000,000 sums;

debit 6920 "Accrued interest" account 2 256 164 sums;

credit 5110 "Account" 2 727 16 164 sums.

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With long-term loans from the bank and interest on them

In the following example, the procedure for recording related transactions in the accounting records consider. The company will build a new building on a commercial basis. Construction period is 1 year. 2 years from Agro Bank to finance the construction for the term, the interest rate is 18% per annum, the principal and interest paid annually received a loan in the amount of 150,000,000 sums.

The calculation of annual interest on the loan in the enterprise is carried out as follows will be increased:

150,000,000 sums x 18/100 = 27,000,000 sums.

With long-term loans from the bank and interest on them related transactions are reflected in the accounting of the enterprise as follows:

- to the amount of long-term loan received from the bank: *debit 5110 "Account" 150,000,000 sums; loan 7810 "Long-term bank loans" account 150,000,000 sums;* **in the first year:**

- when transferring the current part of a long-term bank loan:

debit 7810 "Long-term bank loans "account 75,000,000 sums;

loan 6950 «Long-term liabilities - current part "account 75,000,000 sums;

(75,000,000 sums = 150,000,000 sums / 2 years); - to the amount of accrued interest expenses:

debit 0810 "Incomplete construction" account 27,000,000 sums; loan 6920 "Accrued interest" account 27,000,000 sums; - the amount of long-term loans and interest paid to the bank:

debit 6950 «Long-term liabilities current part "account 75,000,000 sums; debit 6920 "Accrued interest" account 27,000,000 sums; credit 5110 "Current account" account 102,000,000 sums;

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second year:

- when transferring the current part of a long-term bank loan:

debit 7810 "Long-term bank loans "account 75,000,000 sums; loan 6950 «Long-term liabilities - current part "account 75,000,000 sums; (75,000,000 sums =

150,000,000 sums / 2 years); - to the amount of accrued interest expenses:

debit 9610 «In the form of interest *Expenses "account 27,000,000 sums;*

loan 6920 "Accrued interest" account 27,000,000 sums.

- the amount of long-term loans and interest paid to the bank:

debit 6950 «Long-term liabilities current part "account 75,000,000 sums;

debit 6920 "Accrued interest" account 27,000,000 sums; credit 5110

"Account" account 102,000,000 sums.

In a market economy, enterprises borrow from other enterprises and organizations can take. Depending on the repayment period, these loans are shortterm (up to one year) term) and long-term (more than one year).

Accounts receivable of the enterprise with creditors (outside the bank) Transactions 6820 "Short-term debt" and 7820 "Long-term debt" accounts. These accounts are passive and their balances are reported the amount of outstanding loans to lenders (outside the bank) at the beginning of the period shows, debit turnover - the return of debts to lenders, credit turnover and reflects the amount of debt received from lenders.

Short-term loans from lenders (outside the bank) amounts 6820 on the credit of the account "Short-term loans" and 5110"Accounts account « account, 5210 «Domestic currency accounts « account, 5220« Foreign foreign currency accounts" and other cash accounts reflected in the debit. Repayment of short-term loans to lenders 6820 Debit to the account "Short-term debts" and account 5110 "Current account",

5210 "Domestic currency accounts", 5220 "Foreign currency Accounts receivable "and other cash balances is added.

Long-term loans from lenders (outside the bank) amounts are credited to the account 7820 "Long-term debts" and 5110 "Accounts account" account, 5210 «Domestic currency accounts « account, 5220 "Foreign foreign currency accounts" and other cash accounts reflected in the debit.

The repayment period of long-term loans received from lenders the incoming part is transferred to the current part. Long-term debt to the current part 7820 "Long-term debt" account is debited to the appropriate amount and 6950 "Long-term liabilities - current part" account is credited for a long time the initial cost of term loans is reduced. Long-term debt 6950 "Long-term liabilities - current part" account when the current part is returned debited and account 5110 "Current account", 5210 "Domestic currency accounts « , 5220« Foreign currency accounts « and other money Accounts receivable are credited. 6820 "Short-term Debts "account and analytical account 7820"

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Long-term loans ”account each a lender, the type and amount of the loan, the term, as well as the term on nonperforming loans.

Short-term loans from lenders and interest on them the order in which accounting transactions are reflected in the accounting records we will consider in the following example. To replenish working capital of the enterprise on condition that the lender pays 9 percent per annum for a period of 6 months on April 1 of the current year with, the amount to be paid at the end of the term of the principal and interest is 30 000 000 sums which is borrowed.

Interest on short-term loans received from lenders in the enterprise The calculation is as follows:

annual interest amount - 30,000,000 sums x 9/100 = 2,700,000 sums; - amount of interest to be paid at the end of the term - 2,700,000 sums / 365 x 6 months (183 day) = 1,353,700 sums.

Short-term loans from lenders and interest on them the operations related to the calculation are as follows in the accounting of the enterprise is displayed:

the amount of short-term loans received from lenders: *debit 5110 "Account" 30,000,000 sums; loan 6820 "Short-term loans" account 30,000,000 sums;* - to the amount of accrued interest expenses:

debit 9610 «In the form of interest *expenses ”account 1 353 700 sums;*

loan 6920 "Accrued interest" account 1 353 700 sums;

short-term loans repaid to lenders and interest paidsum:

debit 6820 "Short-term loans" account 30,000,000 sums; debit 6920 "Accrued interest" account 1 353 700 sums; credit 5110 "Account" 31 3133 700 sums.

Long-term loans from lenders and interest on them the order in which accounting transactions are reflected in the accounting records we will consider in the following example. The company is building a new building on a commercial basis performs. Construction period is 1 year. Debt to finance construction for a period of 3 years from the employer, subject to payment of 9 percent per annum, the principal and interest each The loan amounting to 180,000,000 sums to be paid in the year was

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received from the son. Interest on long-term debt received from lenders in the enterprise The calculation is as follows: 180,000,000 sums x 9/100 = 16,200,000 sums.

Long-term loans from lenders and interest on them the operations related to the calculation are as follows in the accounting of the enterprise is displayed:

- the amount of long-term loans received from lenders: *debit 5110 "Current account" account 180,000,000 sums; loan 7820 "Long-term loans" account 180,000,000 sums;*
- **in the first year:**
- when transferring the current part of the long-term debt: *debit 7820 "Longterm debts" account 60,000,000 sums; loan 6950 «Long-term liabilities current part "account 60,000,000 sums;* (60,000,000 sums = 180,000,000 sums / 3 years); - to the amount of accrued interest expenses: *debit 0810 Incomplete construction account 16,200,000 sums; loan 6920 "Accrued interest" account 16 200 000 sums;*
- short-term loans repaid to lenders and interest paid sum:

debit 6950 «Long-term liabilities current part "account 60,000,000 sums; debit 6920 "Accrued interest" account 16 200 000 sums; credit 5110 "Account" 76 76 000 sums;

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second and third years:

- when transferring the current part of the long-term debt:

debit 7820 "Long-term debts" account 60,000,000 sums; loan 6950 «Long-term liabilities current part "account 60,000,000 sums; (60,000,000 sums = 180,000,000 sums / 3 years); - to the amount of accrued interest expenses:

debit 9610 «In the form of interest *expenses "account 16,200,000 sums;*

loan 6920 "Accrued interest" account 16 200 000 sums;

- short-term loans repaid to lenders and interest paidsum:

debit 6950 «Long-term liabilities current part "account 60,000,000 sums; debit 6920 "Accrued interest" account 16 200 000 sums; credit 5110 "Account" 76 76 000 sums.

With staff on bank loans and borrowings in accordance with IFRS 21 The generalization of information on the calculations performed is as follows in the accounts:

- 0930 to employees of the enterprise on the account "Long-term debts of employees" settlements on goods sold on credit, their on loans granted the long-term portion of the debt is taken into account. 0930 “The staff is far away Analytical account on the account "Term debts" of each employee of the enterprise referred to as;
- **On the account 4710 "Debts of employees on goods sold on credit."** settlements on goods lent to employees of the enterprise is obtained;
- Enterprise on the account 4720 "Debts of employees on loans" accounts receivable from employees are reflected (e.g., individually in order to build housing, etc.).

Settlements with employees on bank loans and borrowings 0930 «Long-term debts of employees» , 4710 Goods sold on credit Debts of employees on loans and 4720 "Debts of employees on loans" accounts. These accounts are active, debited to employees, repayment of these debts is reflected in the loan.

The value of goods of enterprises employed by persons who purchased goods on credit can cover the amount of the bank loan to trade organizations.

The relevant accounting documents of commercial enterprises at their own expense pays. 0930 when the bank pays the relevant accounting documents Account

"Long-term debts of employees" (for the long-term part), 4710 Account "Debts of employees on goods sold on credit" short-term 6810 "Short-term bank loans", 7810 "Long-term" bank loans ” accounts.

Employees make regular payments on long-term loans the current part of the long-term debts of the employees when the period of increase comes 0930 From the credit of the account "Long-term debts of employees" 4710 "On credit Debts of employees on goods sold are debited to the account.

Withholding regular payments from employees of the enterprise 6710 «Salary

Accounts 4710 “Goods sold on credit debt of employees on "is debited in connection with the account, and then the amount withheld to repay the bank loan 5110 "Account" account, 5210 «Domestic currency accounts» account, 5220 «Abroad

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foreign currency accounts ”and other cash accounts 6810 "Short-term bank loans" and 6950 "Long-term bank loans" liabilities - current part ”accounts.

When withholding regular payments from employees by an enterprise by the employee if the amount of wages accrued to the employee is insufficient the unpaid portion may be paid in cash. In this case, the employee to the amount of accrued wages 6710 «With employees on wages to the part of the account where the amount of salary is less than 5110 «Account account « account, 5210« Domestic currency accounts « account, 5220« Foreign foreign currency accounts ”and other cash accounts debited to the account 4710 "Debts of employees on goods sold on credit." credited. The amount withheld and recovered to repay the bank loan to pay 5110 “Current account” account, 5210 “Domestic currency accounts « , 5220« Foreign currency accounts « and other money 6810 «Short-term bank loans "and 6950" Long-term liabilities - the current part " transferred to the debit.

Interest expense on bank loans is charged by the enterprise may be covered or covered by the employee. On bank loans when the accrued interest expense is reimbursed by the employee 4710 «Sold on credit Debt of employees on goods ”is debited to the account and 6920“ Calculated interest ”account is credited. Withholding accrued interest from employees of the enterprise account 6710 "Payroll with employees" 4710 Linked to the account "Debts of employees on goods sold on credit." case is debited, and then the amount withheld to repay the bank loan 5110

Account "Account", account 5210 "Domestic currency accounts", 5220 "Foreign currency accounts" and other cash accounts from the credit of the accounts to the debit of the account 6920 "Accrued interest".

Withholding interest accrued from employees by an enterprise by the employee if the amount of wages accrued to the employee is insufficient the part that is insufficient to pay the accrued interest may be paid in cash. In this case, the sum of wages accrued to the employee 6710 «On wages to the part where the amount of salary is not enough 5110 "Current account" account, 5210 "Domestic currency accounts" account, 5220 "Foreign currency accounts" and other cash accounts.

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The debtor's accounts are debited and 4710 «Employees on goods sold on credit Debt ”account is credited. The amount withheld and recovered is a bank loan to pay 5110 “Current account” account, 5210 “Domestic currency accounts « , 5220« Foreign currency accounts « and other money 6920 "Accrued interest" from the credit of the accounts of funds transferred to the debit of the account.

Interest expense on bank loans is charged by the enterprise 9610 "Expenses in the form of interest" is debited to the account and 6920 the "accrued interest" account is credited. To pay accrued interest 5110 account "Account", account 5210 "Domestic currency accounts", 5220 "Foreign currency accounts" and other cash accounts from the credit of the accounts to the debit of the account 6920 "Accrued interest".

Debts on goods purchased on credit by its employees enterprises that do not use bank loans to cover, provided by these employees next from the amount of their wages in accordance with the assignment-obligations withholding of payments 6710 "Salary settlements with the employee" with accounts (6900) that account for debts to various creditors connected (on list accounts of commercial enterprises). Depending on how the amount withheld is transferred to the merchants accounts receivable to creditors (6900) 5110 “Account account» account, 5210 « Domestic currency accounts « account, 5220 “Foreign foreign currency accounts” and other cash accounts debited when linked.

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For investments that are part of capital investments during the investment period Interest expense on loans and borrowings of fixed assets, intangible assets and other capital investments are included in the initial cost.

Short-term loans from the bank for employees and on them reflect transactions related to the calculation of interest in the accounting

We will consider the procedure in the following example. An employee of the enterprise has a bank loan purchased home appliances at the expense of. Bank loan term 8 months, interest rate 10% per annum, the principal and interest are paid monthly and the amount is 12 000 000 equal to UZS. Financial assistance to the employee by the management of the enterprise permission to cover interest expenses on a bank loan at the expense of the enterprise given.

The interest on the loan is calculated as follows:

annual interest amount - 12,000,000 sums x 10/100 = 1,200,000 sums;- amount of interest paid per month - 1,200,000 sums / 365 days x 30 days = 98 630 sums.

Accounts with the employee on the goods sold on credit reflected in the accounting of the enterprise as follows:

the bank at the expense of the short-term bank credit on the goods sold on creditwhen the relevant payments are made to the employee by: *debit 4710 «On goods sold on credit debt of employees "account 12,000,000 sums;*

loan 6810 "Short-term bank loans" account 12,000,000 sums;

short-term bank loan on goods sold on creditto the amount of interest accrued per month: *debit 9610 "Interest expenses" account 98 630 sums; loan 6920 "Accrued interest" account 98 630 sum;*

on a short-term bank loan for goods sold on creditwhen deducting the next monthly payment from the employee:

debit account 6710 "Salary settlements with the employee" 1,500,000 sums; credit 4710 «On goods sold on credit Employee Debt "account 1,500,000 sums;

(1,500,000 sums = 12,000,000 sums / 8 months sums);

Long-term loans and interest paid to the bank on a monthly basissum:

debit 6950 «Long-term liabilities current part "account

1,500,000 sums; debit 6920 "Accrued interest" account 98 630 sums; credit 5110 "Account" account 1 598 630 sums.

Long-term loans from the bank for employees and on them reflect transactions related to the calculation of interest in the accounting

We will consider the procedure in the following example. An employee of the enterprise has a bank loan bought a car at the expense of. The term of the bank loan is 3 years, the interest rate is annual 10%, principal and interest are paid annually and amount to 60,000,000 sums. The main part of the debt is paid by the employee to the enterprise from a plastic card is given.

The annual calculation of interest on long-term loans in the enterprise is as follows is done:

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60,000,000 sums x 10/100 = 6,000,000 sums.

Accounts with the employee on the goods sold on credit reflected in the accounting of the enterprise as follows:

the bank at the expense of the long-term bank credit on the goods sold on creditwhen the relevant payments are made to the employee by:

debit 0930 "Long - term staff debt "account 60,000,000 sums;

loan 7810 "Long-term bank loans" account 60,000,000 sums;

The current part of the long-term bank loan on goods sold on creditwhen transferred:

debit 7810 "Long-term bank loans "account 20,000,000 sums; loan 6950 «Long-term liabilities current part "account 20,000,000 sums;

(20,000,000 sums = 60,000,000 sums / 3 years);

the current part of the long-term debt on goods sold on credit When transferred to:

debit 4710 «On goods sold on credit debt of employees "account 20,000,000 sums; credit 0930 "Long - term employees debt « account 20,000,000 sums;

(20,000,000 sums = 60,000,000 sums / 3 years);

on a long-term bank loan for goods sold on creditto the amount of accrued interest: *debit 4710 «On goods sold on credit* d*ebt of employees "account 6,000,000 sums;*

loan 6920 "Accrued interest" account 6,000,000 sums;

the main long-term bank loan for goods sold on credit when the next part payment is collected from the employee:

debit 5110 "Account" 20 000 000 sums; credit 4710 «On goods sold on credit

Debt of employees "account 20,000,000 sums;

on a long-term bank loan for goods sold on credit

When the amount of accrued interest is deducted from the employee:

debit 6710 Account "Payroll employee" 6,000,000 sums;

credit 4710 «On goods sold on credit debt of employees "account 6,000,000 sums; - the amount of long-term loans and interest paid to the bank:

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debit 6950 «Long-term liabilities current part ”account 20,000,000 sums;

debit 6920 "Accrued interest" account 6,000,000 sums;

credit 5110 "Account" 26 000 000 sums.

The company provides individual housing for its employees.

lending to construction, purchase of household appliances and others possible. In this case, the enterprise must provide the relevant accounting documents of commercial enterprises pays from its own funds. Appropriate accounting by the enterprise

0930 "Long-term employee debts" account (long term part), account 4720

"Employee debt on loans issued" (for the short term) is debited and account 5110 ‘Accounts Receivable’,

5210 Account "Domestic currency accounts", 5220 "Foreign currency accounts ”and other cash accounts.

Retention and (or) collection of long-term debts of employees the current portion of the long-term debts of the custodians at maturity 0930

From the credit of the account "Long-term debts of employees" 4720 "Loans issued

Debts of employees are transferred to the debit of the account. Corporate employees 6710 “On wages Accounts with employees « account 4720« Employees on loans issued. Debt is debited to the account.

To the employee when withholding the next portion of the loans granted to an employee if the calculated amount of wages is insufficient, the payment by the employee the underpayment can be paid in cash. to the amount withheld on labor 6710 «Employees on wages. In this case, it is calculated for the employee account 5110 «Account account « account, 5210« Domestic currency accounts « account, 5220« Foreign currency accounts ”and other cash accounts debited and credited to the account 4720 "Debts of employees on loans issued".

Loans to employees can be interest-bearing or interest-free. Enterprise interest free loans from its funds to stimulate the work of employees possible. In such cases, no interest is accrued on the debts and accounting for it entries are not made.

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Interest expenses accrued on interest paid to employees are employee covered by 4720 “Employee Debts on Loans Issued” account debited and credited to account 9530 "Interest income". Enterprise withholding of accrued interest from employees 6710 «On wages Accounts with employees « account 4720« Employees on loans issued Debt is debited to the account.

Withholding interest accrued from employees by an enterprise by the employee if the amount of wages accrued to the employee is insufficient the part that is insufficient to pay the accrued interest may be paid in cash. In this case, the sum of wages accrued to the employee 6710 «On wages to the part where the amount of salary is not enough 5110 "Current account" account, 5210 "Domestic currency accounts" account, 5220 "Foreign currency accounts" and other cash accounts Recipient's accounts are debited and 4720 "Debts of employees on loans issued" the account is credited.

Funds are transferred directly to the bank from the loan account issued to the enterprise (without transferring these funds to the current account of the enterprise)

4720 "Debts of employees on loans" 6810 "Short-term bank loans", 7810 "Long-term" bank loans ”accounts. This accounting for settlement operations on bank loans with employees in cases in the same way as in the example above on bank loans 4710

4720 instead of the account "Debts of employees on goods sold on credit" The account "Debts of employees on loans" is used.

Transactions related to short-term loans to employees the order of reflection in the accounting account is considered in the following example.

8,000,000 sums for the purchase of household appliances for an employee of the enterprise for 10 months term (short-term) loan. The amount of debt is deducted from the monthly salary will be retained.

Transactions related to loans to the employee are the accounting of the enterprise The account is reflected as follows:

The enterprise at the expense of short-term debt for the purchase of household appliances when the relevant payments are made to the employee by: *debit 4720 "Employees on loans issued debt « account 8,000,000 sums;*

credit 5110 "Account" account 8 000 000 sum;

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withholding monthly on the employee's work on short-term debt amount to be retained:

debit 6710 "With a payroll employee Settlements "account 800,000 sums;

loan 4720 "Employees on loans issued debt « account 800,000 sums;

(800,000 sums = 8,000,000 sums / 10 months sums).

Transactions related to long-term loans to employees the order of reflection in the accounting account is considered in the following example. An employee of the company was given a loan to buy a car. Term of the loan 3 year, the interest rate is 10% per annum, the principal and interest are paid annually and the amount

60,000,000 sums. The bulk of the debt is plastic to the enterprise by the employee paid by card.

The annual calculation of interest on long-term debt in the enterprise is as follows is done:

60,000,000 sums x 10/100 = 6,000,000 sums.

Transactions related to loans to the employee are the accounting of the enterprise The account is reflected as follows:

by the enterprise at the expense of long-term debt for the purchase of a car when appropriate payments are made to the employee:

debit 0930 "Long - term staff debt "account 60,000,000 sums;

credit 5110 "Account" account 60 000 000 sum;

to the current part of the long-term part of loans to the employee when transferred:

debit 4720 "Employees on loans issued debt « account

20,000,000 sums; credit 0930 "Long - term employees debt « account 20,000,000 sums;

(20,000,000 sums = 60,000,000 sums / 3 years);

the amount of accrued interest on long-term loans to employees: *debit 4720 "Employees on loans issued debt « account 6,000,000 sums;*

credit 9530 «In the form of interest income "account 6,000,000 sums;

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the next part of the main part on the profits given to the employee when charged from an employee:

debit 5110 "Account" 20 000 000 sums;

loan 4720 "Employees on loans issued debt « account 20,000,000 sums;

the amount of interest accrued on long-term loans to employees when detained by an employee:

debit 6710 Account "Payroll employee" 6,000,000 sums;

loan 4720 "Employees on loans issued Debt "account 6,000,000 sums.

Thus, receivables and payables, bank loans and borrowings (loans) to control the assets of the enterprise in the manner described above reveals opportunities for efficient use of funds.

Improving the economic efficiency of the enterprise is just being produced increase the quality and quantity of products (works, services) and sell them at high prices sales, but also from available opportunities, i.e. from the funds raised can also

be achieved through efficient use. For this, the company has money fully control the targeted and optimal use of funds need

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Procedure for inventory of receivables and payables. Inventory of accounts receivable and accounts payable in IFRS 19 carried out in the prescribed manner. On loans with banks, budget, customers, suppliers, accountants, workers and employees, settlements with depositors and other debtors and creditors identification of balances on the relevant documents of the inventory and scrutinizing the validity of the amounts recorded in the accounts based on verification. Commission on accounts receivable and accounts payable the emergence of debts, their reality and, if so, the claim identifies those responsible for delays.

Goods in transit and accounts receivable and accounts payable settlements with suppliers of goods on invoiced goods

The portion of the amounts should be examined separately. According to the documents, it is also checked in agreement with the linked accounts. Invoice receivables and payables, which are paid as part of the unpaid goods the amounts

reflected in the invoices or actually paid and received, but on the way whether the amounts of materials and goods are considered to be reflected determined.

For goods that are not invoiced in the invoices of suppliers to the remaining amounts, the goods after checking this account by the accountant invoices should be required from suppliers. Delivery of goods whether suppliers provide invoices to customers or not they must state the reasons. If the supplier of the goods does not have a debt, he it must inform the customer.

Debts to workers and employees were not collected in a timely manner, the amount of wages to be transferred to the account of depositors, as well as amounts of overpayments to workers and employees and their occurrence the reasons must be determined.

The amounts reported are targeted at the time of inventory the colors given by the accountants, taking into account their use reports, as well as bills issued for each accountant amounts, dates of their issuance and intended use.

The working inventory commission shall do the following through a documentary inspection should also identify:

Accuracy of settlements with banks, parts of enterprises;

Debt amounts due to balance deficits and thefts correctness and validity and measures taken to recover this debt;

receivables, payables and deposits on the balance sheets correctness and justification of the amounts, as well as the mandatory receipt of receivables whether claims for recovery have been filed in accordance with the procedure; - Reasons for overdue receivables. Inventory of accounts with debtors and creditors results «Buyers, suppliers and other debtors and creditors Act of inventory of accounts with» (form inv-17).

“With customers, suppliers and other debtors and creditors Act of inventory of accounts ”(inv-17 form) in the copy, the balance amounts determined on the basis of the relevant account references are reflected formalized and signed by the members of the commission handed over to accounting.

“With customers, suppliers and other debtors and creditors

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Act of inventory of accounts ”(form inv-17)

"Buyers, suppliers and inventory of accounts with other debtors and creditors reference to the act "(appendix to the form inv-17).

«Accounts with buyers, suppliers and other debtors and creditors Act of book inventory ”(inv-17 form) this appendix to be completed on the basis of the reference.

“With customers, suppliers and other debtors and creditors Reference to the act of inventory of accounts « (inv- Annex to Form 17) Accounting is made separately for synthetic accounts. This reference is on receivables and payables of the enterprise are taken from various enterprises, organizations that are in the calculation.

Accounting receivables, accounts payable balances, received «Accounts with buyers, suppliers and other debtors and creditors Reference to the act of inventory of books ”(inv-17 Annex to the form) s "Buyers, delivery of goods settlements with suppliers and other debtors and creditors Inventory certificate ”(form inv-17).

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Chapter 9 Account of assets and liabilities denominated in foreign currency

§ 1. Account of assets and liabilities denominated in foreign currency legal basis of the organization

Currency regulation is the basis for the implementation of state monetary policy is one of the directions. In turn, the exchange rate policy - the state is an integral part of general economic policy, including monetary policy, to strengthen the currency and financial capacity of the country, its payment ability to maintain a high level of creditworthiness, external economic to ensure the inflow of foreign currency in circulation, capital curbing outflows, attracting foreign capital, and so on oriented.

Naturally, the reforms in the field of currency regulation are the Republic of Uzbekistan foreign economic operations carried out by enterprises accounting reforms have also been affected.

Further liberalization of foreign exchange policy, over-the-counter foreign exchange market development and strengthening, increase the efficiency of its operation, expanding the number of participants and foreign interbank trading sessions in order to increase the volume of purchases and sales of currency, as well as currency

bookkeeping and reporting on operations, foreign trade the procedure for calculating customs payments and invoices for transactions Resolution of the Cabinet of Ministers of the Republic of Uzbekistan 2001

No. 422 of October 25, 2006 “Exchange rates in the domestic foreign exchange market On Measures for Unification” was adopted.

According to this decision, from November 1, 2001 the currency in the territory of the republic operations accounting, statistical reporting and other reports, as well as the calculation of customs duties and other mandatory payments In the over-the-counter foreign exchange market of the Central Bank of the Republic of Uzbekistan taking into account the exchange rate, money supply and inflation rate was carried out at a fixed rate.

Reforming the accounting of transactions denominated in foreign currency one of the important steps in making the Ministers of the Republic of Uzbekistan No. 422 of October 25, 2001, “Exchange in the domestic foreign exchange market in accordance with the Resolution "On measures to unify the exchange rates"

Registered with the Ministry of Justice of the Republic of Kazakhstan on November 16, 2001, No. 1085

1. Received «Accounting of transactions denominated in foreign currency, statistics and the Regulation on the Procedure for Reflection in Other Reports is

Accounting for transactions denominated in foreign currency acknowledging the adoption of IFRS No. 22 as a turning point in improvement can be reached.

In connection with the adoption of FSA No. 21 "In foreign currency reflected transactions are reflected in accounting, statistics and other reports Regulations on the procedure of delivery "was revised, supplemented and in the new edition" on the procedure for recording transactions in foreign currency in the accounting records Regulation ”in the Ministry of Justice of the Republic of Uzbekistan on September 17, 2004 Registered under No. 1411.

Accounting for assets and liabilities denominated in foreign currency the main normative and legal documents determining the procedure are:

Civil Code of the Republic of Uzbekistan;

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Law of the Republic of Uzbekistan "On Accounting", "Currency Laws "On regulation";

The Republic of Uzbekistan on currency regulation decrees, resolutions of the President, Ministers of the Republic of Uzbekistan Decisions and orders of the Court;

National Accounting Standards and Currency of the Republic of Uzbekistan other departmental regulations on the regulation of operations documents.

§ 2. Account of foreign currency transactions

To the Law of the Republic of Uzbekistan "On Accounting"

Accordingly, all enterprises in the Republic of Uzbekistan in national currency sums must maintain accounting records and submit financial statements, if any unless otherwise provided by law.

For accounting purposes, transactions in foreign currency, Of the Central Bank of the Republic of Uzbekistan in sums is recalculated on the date of the transaction at the relative rate. Law of the Republic of Uzbekistan "On currency regulation"

According to Article 8 of the Law, the Central Bank of the Republic of Uzbekistan is the currency operations accounting, statistical reports and other reports for customs purposes, as well as in the territory of the Republic of Uzbekistan

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1. to the foreign currency of the national currency for the calculation of other mandatory payments determines the relative rate regularly (usually at the beginning of each week). Business transactions denominated in foreign currency, assets and Central Bank of the Republic of Uzbekistan in recalculation of liabilities in sums the exchange rate of foreign currency against the soum set by (next in places - the Central Bank exchange rate) a positive or negative exchange rate difference occurs depending on the change will come.

Agreements that provide for the implementation of the following by the enterprise Foreign currency transactions are:

purchases or sells assets, works and services in foreign currency does;

Loans denominated in foreign currency or the amounts of payment or receipt when receiving or providing loans;

when assuming liabilities or liabilities in foreign currency when covering, or having removable bills.

Date of foreign currency transactions is foreign assets and liabilities that are the result of transactions in foreign currency admission to the accounting of the enterprise in accordance with the law or the contract the day on which the right to do so occurs.

Some in foreign currency for accounting purposes. The date of recalculation of transactions in sums is given in the annex to FSA No. 22.

Law of the Republic of Uzbekistan "On currency regulation" (new in accordance with Article 19 of the Law of the Republic of Uzbekistan purchase and sale of foreign currency by residents and non-residents only through banks of the Republic of Uzbekistan.

Currency by legal entities and individuals in the Republic of Uzbekistan operations “Carrying out currency operations in the Republic of Uzbekistan *Rules*

”by the Ministry of Justice of the Republic of Uzbekistan registered in August No. 3281).

The purchase and sale of foreign currency in the domestic foreign exchange market is legal and on current international transactions by individuals, as well repatriation of direct investments and income of nonresidents for the purposes of making without restriction.

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Businesses are a service provider for buying or selling foreign currency

1. submit an order to the bank. In this case, the order form is issued by the bank's management is approved and must contain the following information: - customer name;

type and amount of currency;- buying or selling rate.

In orders submitted for the purchase of foreign currency In addition, the following information is displayed:

Purpose of purchase of foreign currency;

documents substantiating foreign exchange transactions.

To buy or sell foreign currency by enterprises remote service systems for banks servicing orders can also be provided electronically via.

Orders submitted for the purchase of foreign currency are serviced after the date of acceptance by the structural subdivision of the providing banks the bank will be considered no later than the business day and the order on the results a conclusion on satisfaction or justification of its rejection is prepared and confirmed.

One by agreement of the parties to buy or sell foreign currency one-time general contract or separate contracts for each operation can be formalized. In this case, the contracts of the servicing banks can also be created electronically using the appropriate software tool.

Foreign purchased by domestic banks in the domestic foreign exchange market

Special accounts are opened in the customer's name to deposit foreign currency. Special to a foreign currency account previously issued and not used, as well as foreign currency returned for other reasons.

Satisfaction Conclusion Trade on approved orders all settlements between the bank and customers from the next bank business day without delay. Calculations at the appointed time if not completed, the agreement is considered terminated.

Funds deposited in special currency accounts are strictly spent for the purposes specified in the orders. Purchased by a bank customer received and seven from the time the customer was credited to the special currency account foreign currency funds not used during the business day of the bank, this period upon completion of the bank return to commercial banks no later than the business day must be sold.

Previously issued and unused from a special currency account, as well as foreign currency returned for other reasons resold to commercial banks during the day or specified in the order should be re-transferred for purposes.

Resale of foreign currency on the basis of supply and demand on the day of sale is carried out without acceptance at the emerging market rate.

Central Bank for the purchase and sale of foreign currency in accounting reflected at the exchange rate of the bank on the day of purchase or sale of currency. Sale of foreign currency at a price lower or higher than the Central Bank rate

(purchase) The resulting exchange differences are financial

The results are carried out as income (expenses) from financial activities.

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Purchase and sale of foreign currency in the accounting of enterprises we will consider the order of reflection in the examples.

Reflecting the sale of foreign currency in the accounting of enterprises

We will consider the procedure in the following example. The enterprise is derived from the export of products has foreign exchange assets of $ 15,000. Local its services in order to repay debts to suppliers of goods sold $ 12,000 worth of foreign currency through a provider bank.

The exchange rate set by the Central Bank on the day of sale of foreign currency is one US dollar 10,920 sums per dollar.

Two cases (foreign currency below or above the Central Bank rate) based on sales at the exchange rate)

Case 1

The Central Bank exchanges foreign currency through the enterprise service bank at the rate of 10,950 sums per US dollar made the sale. In this case, on the date of sale of the foreign currency sold the value of the equivalent in sums at the transaction rate in the foreign

exchange market and sold

360,000 sums between the sums equivalent at the Central exchange rate a positive exchange rate difference occurs.

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The sale of this foreign currency is the accounting record of the enterprise are reflected in the accounts as follows:

foreign currency from the foreign currency account at the exchange rate of the Central Bank transfer:

debit 5530 "Other special accounts" account 131 040 000 sums;

credit 5220 «Domestic currency Accounts « account 131 040 000 sums;

(131,040,000 sums = 12,000 US dollars x 10,920 sums);

the equivalent of the sold foreign currency in sums to the current account transfer:

debit 5110 "Account" 131 400 000 sums;

credit 5530 "Other special accounts" account 131 040 000 sums;

credit 9540 «Exchange rate difference income ”account 360,000 sums;

(131,400,000 sums = 12,000 US dollars x 10,950 sums);

(131,040,000 sums = 12,000 US dollars x 10,920 sums);

(360,000 sums = 131,400,000 sums - 131,040,000 sums).

Case 2

The Central Bank exchanges foreign currency through the enterprise service bank at the rate below 10,900 sums per US dollar made the sale. In this case, the Central on the day of sale of the sold currency the equivalent in sums at the exchange rate and the currency of the foreign currency sold 240,000 sums between the equivalent value in sums at the transaction rate in the market a negative belt difference occurs.

The sale of this foreign currency is the accounting record of the enterprise are reflected in the accounts as follows:

- foreign currency from the foreign currency account at the exchange rate of the Central Bank transfer:

debit 5530 "Other special accounts" account 131 040 000 sums;

credit 5220 «Domestic currency Accounts « account 131 040 000 sums;

(131,040,000 sums = 12,000 US dollars x 10,920 sums);

- the equivalent of the sold foreign currency in sums to the current account transfer:

debit 5110 "Current account" account 130 800 000 sums;

debit 9620 «Exchange rate difference losses « account» 240 000 sums;

credit 5530 "Other special accounts" account 131 040 000 sums;

(130,800,000 sums = $ 12,000 x 10,900 sums);

(-240,000 sums = 130,800,000 sums - 131,040,000 sums);

(131,040,000 sums = 12,000 US dollars x 10,920 sums)

The purchase of foreign currency is reflected in the accounting records of enterprises we will consider the procedure in the following example.

The company plans to buy production equipment for $ 23,000, however it lacks its own foreign exchange reserves. In front of suppliers foreign currency in the amount of 17,000 US dollars to cover the debt purchased through its service bank.

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Purchase of foreign currency

The exchange rate set by the Central Bank on the day is 10 930 for one US dollar sums.

Two cases (foreign currency below or above the Central Bank rate) based on the purchase at the course)

Case 1

The Central Bank exchanges foreign currency through the enterprise service bank at the rate of 10,950 sums per US dollar made a purchase. In this case, the purchase of

purchased foreign currency the equivalent value in sums at the exchange rate transaction rate on the date of receipt and between the equivalent in sums at the Central exchange rate of the purchased currency There is a negative exchange rate difference of 340,000 sums.

The purchase of foreign currency is as follows in the accounting records of the enterprise are displayed in the order:

- in the foreign exchange market on the day of purchase for the purchase of foreign currency Transfer of UZS funds from the current account at the transaction rate:

debit 5530 "Other special accounts" account 186 150 000 sums;

credit 5110 "Account" 186 186 000 sums;

(186,150,000 sums = $ 17,000 x 10,950 sums);

- when purchasing foreign currency:

debit 5220 «Currency within the country accounts « account 186 810 000 sums; debit 9620 «Exchange rate difference losses « account» 340 000 sums;

credit 5530 "Other special accounts" account 186 150 000 sums;

(185,810,000 sums = 17,000 US dollars x 10,930 sums);

(-340,000 sums = 185,810,000 sums - 186,150,000 sums);

(186,150,000 sums = $ 17,000 x 10,950 sums).

Case 2

The Central Bank exchanges foreign currency through the enterprise service bank at a rate lower than the exchange rate, ie at the rate of 10,920 sums per US dollar made

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a purchase. In this case, the purchase of the purchased currency Soum equivalent at the Central exchange rate on the day and purchased foreign the value of the currency equivalent in sums at the transaction rate in the foreign exchange market There is a positive exchange rate difference of 170,000 sums.

The acquisition of foreign currency is as follows in the company's accounting records are displayed in the order:

- in the foreign exchange market on the day of purchase for the purchase of foreign currency Transfer of UZS funds from the current account at the transaction rate:

debit 5530 "Other special accounts" account 185 640 000 sums;

credit 5110 "Current account" account 185 640 000 sums;

(185,640,000 sums = $ 17,000 x 10,920 sums);

- when purchasing foreign currency:

debit 5220 «Currency within the country accounts « account 185 810 000 sums; credit 5530 "Other special accounts" account 185 640 000 sums;

credit 9540 «Exchange rate difference income "account 170,000 sums;

(185,810,000 sums = 17,000 US dollars x 10,930 sums);

(185,640,000 sums = $ 17,000 x 10,920 sums);

(170,000 sums = 185,810,000 sums - 185,640,000 sums).

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Nowadays, accepting cash foreign currency, maintaining its account, storage and cash discipline by legal entities of the Republic of Uzbekistan there is no normative legal document on compliance. Enterprise No. 1 FSA in accordance with its accounting policy "Cash transactions in foreign currency internal procedures ".

Receipt and issuance of foreign currency and cash documents procedure of registration. The foreign currency received by the enterprise is in full will be credited to the cashier. Business trip expenses from the bank and Uzbekistan Current legislation of the Republic and regulations of the Central Bank funds received for other purposes provided for in the documents are fixed should be used as intended. Unused funds for three days must be returned to the bank without delay. Transfer of foreign currency in

cash to the bank methods are determined by the authorized bank in consultation with the enterprise. Receipt of foreign currency at the cash desks of enterprises

(see Appendix 2).

When cash foreign currency is received, it is given to the depositor, the chief accountant or signed by the person acting on his behalf and the cashier, cashier Receipt with stamp (corner stamp) (property of the receipt cash order) is given.

The identity of the recipient of the issuance of foreign currency at the cash desks of enterprises on the basis of a supporting document (passport or other document substituting it) the disbursement is made through cash orders (see Annex 3).

Documents on the issuance of foreign currency by the head of the enterprise and the head of the enterprise signed by an accountant or persons acting in their capacity only these documents are prepared to be and receive and issue on them should be done on the same day.

Cash receipts and disbursements, receipts attached to them, etc. The documents are inked in purple or purple (blue) color by accounting must be filled in correctly and precisely with a ballpoint pen or by technical means. Make corrections to the documents listed above, erasure, white paint use is strictly prohibited.

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Revenue and expenditure orders indicate what was the basis for compiling them and the documents attached to them are listed, as well as their foreign currency It is forbidden to hand it over to the transferor or recipient citizens.

Mandatory at the time the cashier receives cash receipts and disbursements including the authenticity and correctness of the details provided, must check:

the documents contain the signatures of the head of the enterprise or persons authorized by him and the authenticity of these signatures;

correct execution of documents;

availability of applications listed in the documents.

Income or when the cashier receives or gives foreign currency the cashier signs the cash orders, indicating the date (day, month, year) to them writes “paid” on the given applications or a corner seal with such inscription puts.

Foreign currency cashier only to the person specified in the cash order will give. A power of attorney issued in the prescribed manner in a foreign currency surname, name, patronymic of the recipient of foreign currency in the text of the order after the name was expressed confidence in receiving foreign currency by the accountant the person's last name, first name, patronymic. The power of attorney remains with the cashier and the expense is sewn into the cash order.

The order of keeping the cash book. Accounting cash receipts and disbursements maintain a list of cash receipts and disbursements before they are handed over to the cashier records in his notebook. In this case, the amount of the order in sums and foreign denomination in the currency should also be indicated. Registry paper provided with the appropriate software in case the copy is copied computers are allowed to run electronically.

A paper copy of the received and issued cash foreign currency in electronic form on computers equipped with the appropriate software should be recorded in the cash register that can be referenced. Cash foreign currency transactions to reflect transactions in foreign currency only one cash register is kept separately.

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Cash book sheets for foreign currency transactions be numbered, sewn and thus sealed with scraper or mastic it is not possible to put (take) a sheet without permission or in secret.

The number of sheets in the ledger with the signatures of the head of the enterprise and the chief accountant will be confirmed. Entries in the cash book in duplicate on black paper (copy) transfer paper) in purple (blue) ink or a ballpoint pen.

The second copies of the sheets must be torn, they are the cashier's serves as a report. The first copies of the sheets remain in the cash book.

The first and second copies of the sheets are numbered the same. It is forbidden to write erasures and make unexplained corrections in the cash book. Made corrections to the enterprise cashier, as well as the chief accountant or his certified by the signatures of the acting person.

At the beginning of the day, the cashier writes in the cash book the balance of foreign currency (foreign currency types, name, amount). During the day the cashier is

a foreigner income (expenditure) in the cash book for each transaction performed in the currency (by type, name and amount of foreign currency).

After the cashier has received or issued foreign currency for each order writes it down immediately in the cash book. Cashier day at the end of each business day summarizes the operations performed during, the cash balance at the end of the day calculates and the second torn sheet as a cashier report to the accountant (copy of entries in the diary cash register) with cash receipts and disbursements submits together and signs the cash book about it.

Supervise the proper execution of cash transactions the accountant (the person acting on his behalf).

Amounts of receipts and other documents not transferred from the accounting account be the basis for proving the correctness of the cash balance available at the cash register cannot. This amount is considered a deficit and is collected from the cashier. Cash register cash not cleared by orders is a surplus cash on hand.

Accounting for shortages and surpluses identified at the cash register “Property deficits and surpluses identified during the inventory process in accordance with the "Regulations on the order of accounting".

Procedure for appointing a cashier working with foreign currency. Business Manager (chief accountant) after the cashier issued an order appointing him.

Introducing the "Internal Procedure for conducting cash transactions in foreign currency", this must sign on, then complete the individual order with the cashier a contract of material liability is concluded.

The cashier entrusts someone to perform the task assigned to him or it is prohibited to assign certain duties to other persons. Schedule of States in enterprises with a single cashier on the temporary replacement of the cashier or to him the enterprise to act as a cashier when it is necessary to attach an assistant full individual financial responsibility on the basis of a written order of the head to another employee after the conclusion of the relevant agreement can be loaded. In such cases, “Cash transactions in foreign currency All the rights set out for cashiers in the "Internal Procedure" and all obligations also apply to such persons.

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In cases when the cashier suddenly fails to do his job (illness, etc.) for reasons) foreign currency in his account the head of the enterprise and the head in the presence of an accountant or a commission appointed by the head of the enterprise in the presence of another cashier who is accepting these foreign currencies will be recalculated immediately. The result of the recalculation and foreign exchange an act of transfer to another cashier is drawn up and recorded above signed by the parties. In this case you convert foreign currency without the possibility of counting (if there is no second cashier, etc.), cash register foreign currencies are closed and sealed without recalculation.

The person appointed by the head of the enterprise from the accounting staff is next no later than the business day in the presence of the chief accountant and the head of the enterprise or the enterprise foreign with the participation of a commission of at least three people appointed by the head recalculates currencies. The results of the recalculation of foreign currencies are all in cases signed by the head and the chief accountant or members of the commission reflected in the act.

Accountants of the enterprise who have the right to sign cash documents and other employees may not act as cashiers.

Procedure for storing foreign currency. Each enterprise is in cash foreign currency has a cash register placed in a separate room to carry out operations should be. Cash in foreign currency with cash on transactions in sums the cash register for operations can be placed in one room, but in this case foreign a separate iron shelf for storing currency separately from sum funds (boxes) or safes.

For receiving, issuing and temporarily storing cash foreign currency is a specially equipped and dedicated room cash register. Enterprise managers cash equipment and storage and transportation of foreign currency in cash must ensure the timely preservation of the idol, storage and transportation through their fault the necessary conditions to ensure the safekeeping of funds in a timely manner in case of non-creation, these persons are liable in the manner prescribed by law will be. Storage of non-cash foreign currency at the cash desk not allowed.

The cash desk must be equipped with:

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to determine the authenticity and solvency of foreign currencies catalogs (references) of distinctive signs;

technician to verify the authenticity of cash foreign currency note stools.

The cash register should be completely separated from the cashier during the operation the door must be locked from the inside. It had nothing to do with the cash case employees are not allowed to enter it. All foreign currencies (payment documents) stored on non-combustible steel shelves or safes when they are finished locking and sealing (sealing) and activation of security alarms condition The keys and seals of the iron shelves are kept at the cashiers, them leaving in conditioned places, giving to strangers, unaccounted for the preparation of copies is prohibited. The doors of the rooms where the iron shelves stand are open and it is strictly forbidden to leave keys on the doors of these shelves are given. Accounted copies of the keys are placed in a paper bag by the cashier, packed in boxes, sealed and stored at the head of the enterprise. They are quarter shall be inspected by the commission at least once during.

Cashier locks, doors, windows before opening the cash register and steel shelves check the integrity of the grilles and seals, security alarms fail make sure that it does not come out.

The seal is broken or removed, locks, doors or bars are broken if so, the cashier shall immediately take action in accordance with applicable law must notify the head of the enterprise for review.

In this case, the head of the enterprise, the chief accountant or their acting individuals and the cashier of the enterprise cash foreign currency kept at the cash desk check for availability. This check is made before cash transactions begin should be transferred. An act on the results of the inspection was drawn up and sent to him all persons involved in the inspection shall sign.

Workers and employees of enterprises serve outside the Republic of Uzbekistan to provide funds for travel expenses of the service when sent on a trip and them

Expenses Regulations on business trips abroad (Uzbekistan Registered with the Ministry of Justice of the Republic of Kazakhstan on November 19, 2015, No. 2730 received) (hereinafter - (Regulations on business trips abroad) is done.

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Procedure for registration and advance payment of foreign business trips. By the head of the enterprise to send the employee on a business trip abroad an order is issued and a plan-assignment for the trip is approved. On a business trip the sender must be given an advance in foreign currency.

To withdraw cash foreign currency from the required deposit account the following documents to the authorized bank serviced by the enterprises (or extract from them) is provided:

Application for funds to cover travel expenses;

surnames, first names of employees sent on business trips letters, place of business trip and duration of business trip a copy of the order to send on a business trip;

approved by the head of the enterprise and the chief accountant (accountant) calculation of the amount to be received in foreign currency;

- business trip plan-assignment approved by the head of the enterprise; terms of financing the trip by the inviting party (they copies of letters, faxes and telexes, if any);

A copy of the resolution of the Cabinet of Ministers of the Republic of Uzbekistan (Uzbekistan)

Persons leaving by the decision of the Cabinet of Ministers of the Republic of Kazakhstan for).

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The currency of the enterprise to employees who are not in the staffing table of the enterprise.

It is not allowed to transfer funds from the account. In this case for the cost of a business trip

Only the purchase of foreign currency at the Republican Currency Exchange of Uzbekistan According to the decision of the Cabinet of Ministers of the Republic of Uzbekistan except for implementation for employees of organizations. One of the Regulations on business trips abroad in the accounts of enterprises business trip expenses in the absence of foreign currency specified in the appendix Funds of a business trip of the Central Bank of the Republic of Uzbekistan for permission to issue the equivalent in US dollars at the exchange rate on the date of issue are given.

When enterprises do not have funds in foreign currency, enterprises are authorized from banks or over-the-counter foreign exchange markets.

The receiving party is on a business trip from the Republic of Uzbekistan transportation and other expenses (per diem, accommodation, visa fees, etc.) upon arrival in the country of destination.

In cases covered by the arrival, the sending organization is going on a business trip funds for the purchase of employee tickets, payment of visa fees, etc. with the funds received when he later returned to the Republic of Uzbekistan on the condition of return to the sending organization. In this case, the funds in which currency it was issued, the refund is also made in that currency is increased.

By the decision of the Cabinet of Ministers of the Republic, Uzbekistan Leaving at the expense of the reserve fund of the Cabinet of Ministers of the Republic the organization responsible for arranging the business trip of the delegation or individual the Republic of Uzbekistan, indicating the terms of the business trip and the composition of the delegation.

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On the basis of the relevant order of the Office of the President or the Cabinet of Ministers, Cost estimates of the draft resolution of the Cabinet of Ministers of the Republic of Uzbekistan together prepares and substantiates documents (business trip financing) a copy of the documents of the proposing party in the section, on the price of air tickets grounds, date and time of flights, route, business trip cost of accommodation in hotels in the country of destination, etc.) application to the Ministry of Finance of the Republic of Uzbekistan.

Ministry of Finance of the Republic of Uzbekistan Ministers of the Republic of Uzbekistan. On the basis of the decision of the Cabinet of Ministers of the Republic of Uzbekistan a delegation going on a business trip or separately at the expense of the reserve fund considers the draft cost estimate of the person and to him if necessary makes changes.

Expenditures agreed with the leadership of the Ministry of Finance of the Republic of Uzbekistan the draft estimate is a draft resolution of the Cabinet of

Ministers of the Republic of Uzbekistan will be returned to the organization you entered.

According to the decisions of the Cabinet of Ministers of the Republic of Uzbekistan purchase foreign currency for business trip expenses to employees of organizations withdrawal is made at the interbank trading session.

On the basis of the decision of the Cabinet of Ministers of the Republic of Uzbekistan The Ministry of Finance of the Republic of Kazakhstan in the order established in the over-the-counter foreign exchange funds of the Reserve Fund of the Cabinet of Ministers of the Republic of Uzbekistan buys foreign currency at the expense of and is sent separately for a business trip to the person, the head of the delegation (his official representative) or a member of the delegation funds for a business trip to all members of the delegation in foreign currency separates. In this case, a detailed report on a previous business trip documents on the issuance of bonuses to employees who do not provide will not be issued. National, provided by the resolution of the Cabinet of Ministers of the Republic of Uzbekistan Funds in foreign currency to the relevant organizations Finance of the Republic of Uzbekistan allocated by the Ministry.

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Government by decisions of the Cabinet of Ministers of the Republic of Uzbekistan as part of the delegations of the organization at the expense of its own funds in the national currency purchase of foreign currency for business trip expenses to the persons to be sent The application is submitted by the organizations in which they work. Expenses for business trips abroad include:

- Fee for daily expenses (daily allowances);

living expenses (for rent);

transportation costs (except for taxi);

representation expenses;

unforeseen expenses;

other business trips, which must be covered by law costs daily when sent on business trips outside the Republic of Uzbekistan payment for expenses (per

diem) and for accommodation (rent) expenses in foreign currency in Annex 1 to the Regulations on business trips abroad paid according to the specified norms.

Also, in accordance with Annex 2 to this Regulation, the Republic of Uzbekistan daily norms in foreign currency on business trips outside - the minister and to persons equated to him in office - in the amount of 20%, - Minister deputies and persons equated to them in office, the chairman of committees to deputies - additions in the amount of 15%.

In addition, the heads of enterprises on foreign business trips.

In addition to the business trip cost standards set out in Annex 1 to the Regulation have the right to independently approve the amount of payments.

In this case, the payment of additional fees is made in foreign currency at the enterprise loans (guaranteed by the Republic of Uzbekistan and unsecured) foreclosure obligations, under import contracts (goods, on works and services) from payments to a foreign partner and Uzbekistan exempted from obligations to the State Budget of the Republic in the presence of foreign exchange funds.

The company that determined the payment is accounted for the above payments. If he bought foreign currency for books from the domestic foreign exchange market, no payment of the specified surcharges will be made.

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Payment of daily expenses (per diem) for a business trip abroad order.

Daily expenses are included in each day of the business trip abroad 1 of the Regulations on business trips abroad for the day of departure and arrival Appendix “Visitors to countries outside the Republic of Uzbekistan norms of daily expenses for ”in the norms specified in the column (column 4) 100% is paid in foreign currency.

The day of departure and return is the state of the Republic of Uzbekistan is the day of crossing the border. Crossing the border of the Republic of Uzbekistan in the passport of the person sent on a business trip on the day of transfer to the Republic of Uzbekistan determined by the sign of the border checkpoints.

When flying by air, if the date of arrival in a foreign country from the date of departure of the international flight from the airport of the Republic of Uzbekistan in case of the next (according to the air ticket), for the day of departure daily expenses are

not provided. When flying by air, if Uzbekistan the date of arrival in the Republic of a foreign state of an international flight in cases where the date of departure from the airport coincides with the next (on the air ticket) basically no daily expenses are paid for the day of return.

When an employee is sent on a business trip to two or more foreign countries (including in case of transit) for the day of transfer from one state to another daily expenses, the foreigner to whom the employee is transferred to a foreign country shall be paid at the rate of 100 per cent of the daily expenditure norms of the State.

Admission of employees on business trips abroad in the countries of destination with free meals (breakfast, lunch, dinner) at the expense of the seeker The daily expenses of the person sent on a business trip, if provided daily expenses for other expenses to cover personal needs paid in the amount of 30 percent of the norm. The receiving party is free to eat in case the outside employee is provided with funds for personal needs the sending party does not pay the daily expenses.

The receiving party provided to cover meals and other expenses the amount of funds is determined by the Regulations on business trips abroad if the daily expenses are less than the norm, come back from a business trip went on a business trip at the discretion of the head of the organization when the report was submitted supporting documents to the employee and the second part of paragraph 30 of this Regulation in the presence of excess funds in accordance with paragraph, the recipient funds paid by the party and the current day in the Republic of Uzbekistan the amount of the difference between the cost norms is covered.

Annex 1 to the Regulations on Foreign Business Trips states “Location country as well as employees of foreign institutions who will be sent on a business trip for employees sent to work abroad; abroad for more than 60 days (from day 61) starting point) norms of daily expenses for employees on business trips» Payment of daily expenses according to the criteria set out in column (column 5):

Diplomatic missions and consulates abroad, Uzbekistan Employees of foreign missions of the Republic's organizations visited while on a business trip in the territory of their country;

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on a business trip abroad for more than 60 consecutive days (from the 61st day) relative to those.

If the above-mentioned staff is one during the duration of the business trip if they move from one country to another, they are charged daily expenses 1 of the Regulations on business trips abroad, taking into account the appendices paid in foreign currency according to the norms set out in column 4 of the application. In columns 4 and 5 of Annex 1 to the Regulations on business trips abroad the time allotted for a foreign business trip paid within the established norms for daily expenses on income tax from individuals as income of individuals in calculating the taxable base not considered.

In columns 4 and 5 of Annex 1 to the Regulations on business trips abroad the time allotted for a foreign service trip in excess of the established norms for daily expenses on income tax from individuals income of individuals in calculating the taxable base is part of.

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For accommodation on a business trip abroad (accommodation rent) the order of payment of funds to cover expenses. For accommodation (accommodation) on rent) costs, ie hotel expenses Foreign business trip Annex 1 to the Regulations on "Employee Rental Expenses maximum payment rate (up to the amount indicated per day) « column (column 6) set by the highest standards and the heads of enterprises with approved surcharges, if they are set by the manager if so, these costs must be substantiated by appropriate documentation paid in foreign currency in the amount of 100 percent of the norms.

For accommodation on a business trip abroad (accommodation rent) the final calculation of expenses is made by the person sent on the business trip on the costs actually incurred, taking into account the additional charges in case, but in an amount not exceeding the established norms, if they if determined by the head of the enterprise. Living in it the cost of accommodation (for rent) for each day of the business trip will be paid for some days without taking into account the extra costs.

For accommodation (accommodation) when a business trip is calculated for travel expenses on lease) additional funds at the discretion of the head of the enterprise by an

organization, diplomatic mission or consular post abroad acceptable for residency in the country to which the submitted business trip was sent information on hotel prices or within approved standards on the basis of information confirming the absence of hotels.

Daily in accordance with Annex 2 to the Regulations on business trips abroad to accommodate employees who are eligible for cost supplements the funds are real regardless of the criteria set for these purposes will be paid in the amount of expenses.

In special cases to the decision of the Cabinet of Ministers of the Republic of Uzbekistan according to which it was not entitled to a supplement to the norm of daily expenses, however Accommodation for outgoing employees of the delegation of the Republic of Uzbekistan funds for, as well as actual costs, regardless of the established standards will be paid in the amount of accommodation for employees who are entitled to bonuses for daily expenses in addition to the established norm (for accommodation rent) the inclusion of funds in the amount of the allowance allocated for travel expenses possible.

For accommodation in excess of the approved norm (for rent) additional funds Resolution of the Cabinet of Ministers of the Republic of Uzbekistan Reserve Fund of the Cabinet of Ministers of the Republic of Uzbekistan cost estimates for business trips at the expense of funds by the organization responsible for the business trip during the preparation of the project inviting organization, diplomatic mission or consulate abroad in the country where the business trip will be provided by the institutions on the basis of information in the documentation on hotel prices.

Draft cost estimates of the Ministry of Finance of the Republic of Uzbekistan to live in accordance with the supporting documents provided at the time of arrival (for rent) in excess of the established norms implies In this case, the final decision on the need to allocate these funds Adopted by the Cabinet of Ministers of the Republic of Uzbekistan.

Service on the basis of resolutions of the Cabinet of Ministers of the Republic of Uzbekistan additional costs for accommodation (accommodation rent) during the trip for reasons justified by the decision of the head of the delegation (duration of the

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business trip extension, flight delays, etc.) to unforeseen expenses can be done at the expense of allocated funds.

When there are good reasons (lack of hotels, the cost of hotel accommodation exceeds the established norms, low cost of renting a non-hotel accommodation, etc.) the country of residence of the employees sent on a business trip Lease agreement of residence, executed in accordance with the legislation The heads of enterprises on the basis of residence in an individual (not in a hotel) may be permitted by (acceptance of payment by the landlord confirming that he did). To live here (on rent) expenses in column 6 of Annex 1 to the Regulations on business trips abroad should not exceed the established norms.

Catering and other personal services (mini-bars, cable TV, the amount of expenses for washing and ironing clothes, etc.), that is including living expenses (for rent) paid at the expense of the person sent on a business trip and not covered. In accordance with Annex 2 to the Regulations on business trips abroad sheets for employees who are entitled to additions to daily expenses and the cost of washing and ironing clothes is covered.

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When the receiving party provides free accommodation or accommodation rent when paying the amount due to cover the cost of the business trip funds are not paid to the sent person for accommodation (for rent of accommodation).

Payments for housing on the basis of documents are from individuals in calculating the taxable base for income tax not considered as income of individuals.

Funds to cover transportation costs on a business trip abroad payment order. Funds to cover transportation costs are actual costs on the condition that they are confirmed by the relevant documents.

State and economic administration bodies, local state authorities, sent on business trips of state enterprises, institutions and organizations Uzbekistan Airways is a priority when employees travel by air flights.

Funds to cover transportation costs Public and economic administration bodies, local state authorities, state enterprises, institutions and Employees sent on business trips are paid as follows:

Persons sent on business trips - to the heads of enterprises – air in transport - on the first, business or economic category tariffs, - rail and water in transport - on the 1st class tariff;

Persons sent on business trips - heads of enterprises deputies in air transport - at the rate of business or economic categories, rail in road and water transport - at the rate of 1st class.

by air for all other business trips according to the tariff of the economic category, in railway transport - according to the tariff of the 2nd class, water in transport - at the rate of tourist category.

There were no Class 2 wagons on the trains, and no tourist class cabins on the ships.

In this case, the costs are covered by the Class 1 tariff. To Asian and African countries the cost of travel by rail is at the rate of 1st class for all employees covered.

If you live in an airport, railway station, beach (pier) in a foreign country living outside the area or in another settlement documents confirming additional travel expenses to and from the place of destination covered when available. In some cases a government delegation, and a large one walking in the territory of a foreign state to athletes with sports equipment of the same size It is allowed to rent a car for. From intra-city transport expenses for use are reimbursed to the employee as part of daily expenses. In the absence of supporting documents, the Republic of Uzbekistan Transportation expenses for business trips abroad will not be reimbursed.

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In transport, including service trips to and from the place of destination if there are documents confirming the cost (fees) of reservation the costs actually incurred, if not - the costs of rail transport (or if in the absence of a railway connection, on an intercity bus) in the amount of the fare, but not more than 30 percent of the cost of the air ticket:

Representation and contingencies on business trips abroad the order of allocation of funds for coverage. Representation expenses (participants) official reception (breakfast, lunch or similar events) transfer, their transportation, buffet

services during negotiations show is related to the payment for the services of an interpreter who is not on the staff of the enterprise costs included.

Properly executed primary accounting documents representation costs are included in the period costs, in which case the official acceptance basis, date and place for transfer, number of invited persons and participants, their transportation, buffet services during negotiations, payment for the services of an interpreter, the amount of representation expenses in foreign currency should be specified.

Delay or change of the flight due to unforeseen expenses, change of route, travel program by the decision of the head of the delegation and other force majeure costs.

In order to negotiate on behalf of the government, to sign agreements, as well as in meetings, congresses, assemblies of international organizations Government leaving the Republic of Uzbekistan to participate to the resolution of the Cabinet of Ministers of the Republic of Uzbekistan for delegations Funds will also be allocated for representation and contingencies.

The costs incurred shall not exceed $ 1,000 and on the condition of reporting to one of the members of the Government delegation is given. In some cases, the amount of unforeseen and representation expenses is Uzbekistan It can be changed by the decision of the Cabinet of Ministers of the Republic.

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Establishment of mutual cooperation of the enterprise (taxpayer) on representation expenses or its maintenance, as well as the management and control of the enterprise (taxpayer) reception and service of participants of the meetings of the bodies costs for demonstration purposes. These costs are those of these individuals official reception, transportation, meals and accommodation, enterprise (taxpayer) to pay for the services of non-staff translators costs.

Transportation costs (travel), accommodation (accommodation rent), daily, certified by documents other than representation and contingencies.

The following costs are also covered:

- on obtaining a visa;

for temporary registration;

fee for the purchase or sale of foreign currency in the host country

(interest) on payment;

Payment for cargo up to 30 kg (employee transport) free freight in excess of the norm);

airport, insurance (mandatory only for entry into the growing country types of insurance), customs and brokerage fees (exhibitions, presentations,

conferences and tours);

Registration fees for conference participants;

Payment for paid parking services, purchase of gasoline, freight shipping charges (for drivers sent on a business trip only) on;

Regulations on business trips abroad to the CIS countries for individuals with a 20 per cent or more surcharge set out in Annex 2 of VIP halls by the decisions of the Cabinet of Ministers of the Republic of Uzbekistan service through;

Urgent, urgent for those sent on a business tripon payment for medical services provided in cases.

cancellation of a documented business trip, route or return of travel tickets due to changes in the duration of stay in a foreign country, fines or additions related to replacement or non-use on payment of expenses.

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If there are no documents confirming the above expenses, it is in which case the relevant business trip expenses will not be reimbursed.

In addition to the above costs, to the person sent on a business trip additional costs incurred for production purposes (e.g., telephone for conversations). These costs are a business trip documents confirming that they are required to perform their duties can be covered only when inform the management about the employee's negotiations and others the obligation to give must be specified in the business trip plan assignment. The service trip feature does not incur any additional production costs (telephone conversations, delivery, copying of documents, etc.) provided that the employee is sent on a business trip by the head of the enterprise first an order (order) to reimburse these costs is issued. Bunda these costs include such an order (order) and supporting documents (invoices, receipts) can be incurred at the expense of the enterprise when available.

Business trip specified in the legislation and documented other payments are income tax from individuals as income of individuals in calculating the taxable base not considered.

Procedure for preparation and submission of reports on foreign travel. Foreign service prepares an advance report when the person sent on the trip returns from a business trip. Proof of use of funds provided for business trip expenses three cases after the report is returned from a business trip to the enterprise accounting no later than the date of issue.

The final calculation takes into account the established norms and additional fees an advance report on actual expenses, documented the date of acceptance is set by the Central Bank of the Republic of Uzbekistan at the rate of.

Service when allocating funds for a business trip of government delegations the head of the delegation (or report) within ten days of his return from the trip documents confirming the expenses incurred (account, receipt, travel tickets, etc.) with a detailed advance report attached submits to the Ministry of Finance of the Republic of Uzbekistan. The advance report is timely without transfer, the Ministry of Finance of the Republic of Uzbekistan in foreign currency the employee who received the voucher shall submit an advance report to the employer in the shortest possible time transfer and return of unused foreign currency balance sends a notification on the need to implement the measures. This legislation and internal labor when necessary by the enterprise that received the notice take disciplinary action in accordance with the rules of procedure.

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The advance report also includes the unused balance in foreign currency the employment contract with the employee who did not ensure the timely submission is terminated in case of submission of advance report and not used in foreign currency the enterprise responsible for covering the balance at the expense of the enterprise the head is charged.

All expenses shown in the advance report are as follows with formalized documents, as well as by the head of the delegation must be approved. If the advance for travel expenses to the United States and the costs are in the currency of the country

visited in fact in the currency of the state on which the business trip took place advance

report on expenses incurred in US dollars for a business trip with the relevant documents confirming the conversion into the currency of the destination country accepted at the approved rate.

A separate report on representation expenses will be prepared.

Documents confirming the justification of the costs incurred in the report on should be added. The report is signed by the reporting person and approved by the head of the delegation. In the absence of the head of the

delegation or when an individual is sent on a business trip, the report is made by the reporting person will be signed.

Funds allocated for representation and contingencies in the absence of documents confirming its use a list of expenses, approved by the head of the delegation and an act to be signed by the members of the delegation. Delegation report in the absence of the head or when an individual is sent on a business trip signed by all members of the delegation or an individual.

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Implemented by the decision of the Cabinet of Ministers of the Republic of Uzbekistan when an advance report on a business trip is submitted, an advance for the business trip relevant supporting documents not provided for in the cost estimate at the time of issuance funds allocated for contingencies, provided they are available other expenses at the expense of (Article 16, 29 of the "Regulations on business trips abroad" and the costs referred to in paragraph 32) possible.

Transportation costs for a business trip abroad, for accommodation (accommodation rent) on), representation and foreign currency transferred to contingencies or from the date of submission of the amount (balance) advance report without partial use within two banking days to the cashier of the enterprise and then to the authorized bank should be returned to. If the foreign currency is domestic in the case of acquisitions in the foreign exchange market, the organization simultaneously to the authorized bank submit an application for the sale of unused foreign currency funds in the prescribed manner does. Reserve Fund of the Cabinet of Ministers of the

Republic of Uzbekistan unused balance in foreign currency received at the expense of funds delegation the head (his official representative) or a member of the delegation.

Responsibility for the accuracy and appropriateness of the costs incurred the head of the delegation or the person in charge. A person on a business trip on advance payment in cash in foreign currency for business trip expenses to a business trip, allowing for documented overhead the amount owed to the sender is the corresponding amount in cash foreign currency covered by giving. If the enterprise does not have funds in foreign currency, in the foreign currency in front of him with the consent of the person sent on a business trip debt avns Central of the Republic of Uzbekistan on the date of submission of the report may be reimbursed in the national currency equivalent at the bank's exchange rate. Service the amount owed to the person sent on the trip.

Foreign service trip is calculated taking into account the norms established by the Regulations on the government is redundant in the person sent on a business trip as part of the delegation by the Ministry of Finance of the Republic of Uzbekistan, if necessary acceptance of the advance report on the basis of relevant supporting documents and the relevant cash decision on transfer of the sum in foreign currency and national currency the enterprise where the head of the delegation or the employee submitting the advance report works on the recommendation of the Cabinet of Ministers of the Republic of Uzbekistan accepted.

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There was no relevant resolution of the Cabinet of Ministers of the Republic of Uzbekistan In this case, the advance report is accepted on the basis of available supporting documents, the amount of excess costs is covered by the enterprise.

From enterprise accounts to cover overhead costs to employees.

To obtain funds, the following documents must be submitted to the bank servicing the enterprise offers:

application for disbursement of funds;

approved by the head of the enterprise and (or) the chief accountant (accountant) advance report of the person sent on a business trip;

from the Republic of Uzbekistan of the person sent on a business trip copies of documents confirming external expenses; - calculation of the amount to be covered.

In the absence of the above documents, as well as the requested amount foreign in accordance with the requirements of the "Regulations on business trips" the service provider is authorized in case it does not correspond to the amount of increased costs disbursement of funds by the bank from the accounts of enterprises will not be increased.

Accounting for transactions related to the payment of business trip expenses

In the following example, the procedure for reflection in the account and registration of the necessary documents consider.

Employee of the enterprise (Head of Market Research) sent on a business trip to Hungary. The duration of the business trip is 10 days. For Hungarian, in accordance with Annex 1 of the Regulations on hand service trip the norm of daily expenses is 30 Euros, the norm of the cost of renting accommodation and 100 euros. The total of a ten-day business trip according to the norm The sum of expenses is 1,350 euros (35 Euros x 10 days + 100 Euros x 10 days) reaches.

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To pay the travel expenses of its employee from the enterprise bank 1,350 euro.

The exchange rate of one euro against the soum set by the central bank consisted of:

on the day of receipt of currency at the cash desk - 12 120 sums;

on the date of return of funds to the cashier and preparation of the advance report – 12130 sum.

When funds are received from the bank and sent to a business trip accounting records in the transfer to the individual.

Additional on the occurrence of course differences and their consideration from the bank in order to prevent accounting entries being made to the person receiving funds and sending them on a business trip from the cashier of the enterprise to carry

out operations on disbursement of these funds on the same date is appropriate, in our example this situation is also taken into account.

Receipt of cash from the bank for business trip expenses and to be handed over from the cashier to the employee sent on a business trip reflected in the accounting of the enterprise as follows:

Cash foreign currency was received from the bank for travel expenses:

debit 5020 «Money in foreign currency

Funds "account 16 362 000 sums;

credit 5210 «Domestic currency

Accounts « account 16 362 000 sums;

(16,362,000 sums = 1,350 euros x 12,120 sums);

an accountant in foreign currency from the cashier to the person sent on a business trip Amount:

debit 4220 «Issued on business trip accounts "paintings" 16 362 000 sums;

credit 5020 «Money in foreign currency Funds "account 16 362 000 sums; (16,362,000 sums = 1,350 Euros x 12,120 sums).

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The unspent portion of the funds provided for the business trip accounting records at the time of return and preparation of the advance report.

When the person sent on a business trip returns from Hungary, an advance report is required and 3 days after returning from a business trip to accounting will be provided in the currency in which the advance is received without delay. According to the results of the business trip the final calculation took into account the established norms and additional fees receive an advance report on actual expenses, documented exchange rate set by the Central Bank of the Republic of Uzbekistan on the date of issue is carried out on. Our recommendation: to send on a business trip submit an advance report in a similar manner and the enterprise spends unspent funds cash return operations must be performed on the same date.

Consider the following situation: in this case, the person sent on a business trip does not have documentation of hotel expenses as he suggested side - lived at the

expense of Hungarian partners. Before going on a business trip hotel expenses due to disagreement between the parties in these cases foreign currency funds were received from the bank by the enterprise for payment. That's it so that the person sent on a business trip pays 1,000 euros (100 euros x 10) to the cashier of the enterprise 136 1. day).

Based on the calculations, the accountant pays 1,000 to the cashier of the enterprise return of 12,130,000 sums (1,000 euros x 12,130 sums) in sums hotel expenses on the date of receipt of business trip expenses at the box office according to the norms, it was 12,120,000 sums (1,000 euros x 12,120 sums).

Therefore, the exchange rate difference is 10,000 sums (1,000 euros x (12,130 sums) - 12 120 sums)). Daily expenses at the date of receipt of funds 350 euro, ie 4,242,000 sums (350 euros x 12,120 sums),

4,245,500 sums in the amount of 350 euros on the date of write-off of expenses ($ 350 x 12,130 sums) and the exchange rate difference was 3,500 sums (350 euro x (12 130 sums - 12 120 sums)).

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Cash currency not spent by an employee returning from a business trip return of funds to the cashier and write-off of business trip expenses reflected in the accounting of the enterprise as follows: - Return of unspent cash to the cashier of the enterprise:

debit 5020 «Money in foreign currency Funds "account 12 130 000 sums;

credit 4220 «Issued for business trips accounts "paints" 12 120 000 sums;

credit 9540 "Exchange rate income" account 10,000 sums;

(12,130,000 sums = 1,000 euros x 12,130 sums);

(12,120,000 sums = 1,000 euros x 12,120 sums); (10,000 sums = 12,130,000 sums - 12,120,000 sums);

- return of unspent cash foreign currency to the authorized bank:

debit 5020 «Money in foreign currency Funds "account 12 130 000 sums;

credit 4220 «was given for a business trip

accounts "paints" 12 130 000 sums; (12,130,000 sums = 1,000 euros x 12,130 sums); -

write-off of daily expenses to current expenses:

debit 9420 "Administrative expenses" account 1 445 500 sum;

credit 4220 «was given for a business trip paints « account 1 442 000 sums;

credit 9540 «Exchange rate difference income ”account 3,500 sums;

(4,245,500 sums = 350 euros x 12,130 sums);

(4,242,000 sums = 350 euros x 12,120 sums);

(3,500 sums = 4,245,500 sums - 4,242,000 sums).

In accordance with Article 245 of the Civil Code of the Republic of Uzbekistan, money in the obligation it is equivalent to a certain amount in foreign currency in sums in the amount of or in conventional currency ("special borrowing rights") etc. may be paid. In such cases, sums the amount to be paid in the appropriate currency or conditional money units at the official exchange rate on the day of payment, provided it a different rate or other date of appointment in the legislation or of the parties if not specified in the agreement.

Settlements on liabilities in the territory of the Republic of Uzbekistan payment in foreign currency at the time of implementation, as well as in foreign currency in accordance with the cases, procedures and conditions established by law for the use of documents allowed.

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Law of the Republic of Uzbekistan "On currency regulation" (new in accordance with Article 9 of the Law, goods in the territory of the Republic of Uzbekistan national e - commerce, including tariffs, prices for (works, services) such tariffs, prices on sites, as well as the charter of legal entities requirements for the amount of funds (authorized capital) only in the Republic of Uzbekistan currency.

Goods sold in the territory of the Republic of Uzbekistan (works, services) allow prices to be linked to foreign currencies and conventional units will not be set.

In some cases, public-private partnership agreements and involvement in the framework of investment agreements with the Government of the Republic of Uzbekistan on projects with foreign investment Goods (works, services) sold in the territory of the Republic of Uzbekistan linking prices to foreign currencies and conventional units Uzbekistan It is allowed on the basis of resolutions of the President of the Republic.

In accordance with Article 247 of the Tax Code of the Republic of Uzbekistan in determining the tax base for value added tax the taxpayer's foreign goods (services) with fixed income (expenses) denominated in foreign currency Uzbekistan on the date of sale turnover.

In the national currency at the rate set by the Central Bank of the Republic of Kazakhstan recalculated.

In a contract between a seller and a buyer, the goods (services) are foreign fee in the national currency in the amount equal to the amount specified in the currency if payment is provided and for the goods sold (date of payment for services) make a turnover on their sale the difference in foreign exchange rates on those dates if it does not correspond to the increased date the positive or negative difference in the amount of revenue resulting from the added value is not taken into account in determining the tax base for the tax. Such a positive or negative difference other income in determining the tax base for income tax or other costs must be taken into account by the seller.

Price (tariff) for products (works, services) in foreign currency equivalent enterprises, which receive payments in the national currency sums (work, service) payment received from the date of sale (made) due to changes in the Central Bank's exchange rate in the period up to the positive exchange rate difference is transferred to the account 9540 "Income from exchange rate differences", and the negative exchange rate difference to account 9620 "Losses from exchange rate differences" goes.

An accountant to accurately reflect exchange rate differences in an accounting account should check how the initial documents are formalized.

Thus, the price in the contract is a fixed sums of conventional units and the exchange rate when the calculations are made in UZS equivalent we note that differences arise.

In these cases, the date of submission of the invoice or the work performed revenue from the seller on the date of signing the act (services), the buyer determines the value of the purchased goods (works, services). In this case, Invoice (deed) can be made in foreign currency or in sums.

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It is important to note that the equivalent of the proceeds from these documents in sums (cost of goods, works, services) exactly on the date of the invoice or act at the rate, ie the transfer of ownership of the goods, the performance of work, services should be calculated at the rate at the date of presentation.

Money in sums received as payment for goods, works, services the actual amount of funds, funds in sums from the buyer's account determined on the basis of the transfer payment order.

Thus, it is clear from the initial documents that the exchange rate difference is with the course on the date of drawing up the invoice (work, act of service) the difference between the exchange rate on the date of transfer of funds from the buyer's account occurs at the expense of **price (tariff) for products (works, services) in foreign currency equivalent exchange rate in enterprises that receive payments in the national currency sums the order in which the transactions related to the difference are reflected in the accounting**

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We will consider in the following example. Price of products produced at the enterprise in foreign currency, and payment in national currency in sums.

This example is based on the terms of the contract that affect the price of the product in several cases.

The parties entered into a contract of sale. The "price" of the contract “The price of the product is USD 1,150 reaches ". The section "Accounts" states: "Accounts in sums one of the Central Bank on the date of transfer of funds from the buyer's account It will be done at the exchange rate of the US dollar against the sum.

The cost of goods sold is 8,000,000 sums. Two cases (date of payment for products and Central based on the bank exchange rate).

Case 1

On June 11, 2021, the seller handed over the product to the buyer, the invoice, against the US dollar to the sum by the Central Bank.

The set rate on June 11, 2021 was 10,940 sums. The value of the goods 12,581,000 sums, including value added tax of 1,641,000 sums did.

On June 28, 2021, the buyer submitted a payment order to the bank. Bank transferred funds from the buyer's account. June 28, 2021 Central Bank The exchange rate set by the US dollar against the soum is 10,950 sums formed Thus, the buyer transferred 12,592,500 sums.

Thus, the terms of the contract, the invoice and the payment order according to the data, the exchange rate difference is 11,500 sums ($ 1,150 x (10,950 sums - 10,940 sums)). The seller will have this positive exchange rate difference, at the buyer - a negative exchange rate difference.

Below we will consider the order of reflection in the seller's accounting records.

if the enterprise is a payer of value added tax, its the accountant will make the following entries on June 11, 2021:

- Reflection of sales revenue:

debit 4010 "From customers and customers Accounts receivable" account 12,581,000 sums;

credit 9010 "Income from the sale of finished products" account 3 940 000 sums; credit sheet 6410 «On payment to the budget debt (by type) « 1 641 000 sums;

(12,581,000 sums = 1,150 US dollars x 3,940 sums);

(10,940,000 sums = 1,000 US dollars x 10,940 sums); (1,641,000 sums = $ 150 x 10,940 sums);

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- write-off of finished goods sold:

debit account 9110 "Cost of finished goods sold" account 8,000,000 sums;

credit 2810 "Finished goods in stock" account 8,000,000 sums.

if the enterprise is not a payer of value added tax, its

the accountant will make the following entries on June 11, 2021:

Reflection of sales revenue:

debit 4010 "From customers and customers Accounts receivable "account 12,581,000 sums;

credit 9010 "Income from the sale of finished products" account 12 581 000 sums;

(3,528,000 sums = 1,150 US dollars x 10,940 sums);

- write-off of finished goods sold:

debit 9110 "Sold finished products cost « account 8 000 000 sum;

credit 2810 "Finished goods in stock" account 8,000,000 sums.

June 28, 2021 in the accounting of the repayment of the buyer's debt is displayed as follows:

Upon receipt of funds from the buyer:

debit accounts 12 592 500 sums; credit 4010 «From customers and customers Accounts receivable "account 12,581,000 sums;

credit 9540 «Exchange rate difference income "account 11,500 sums;

(12,592,500 sums = 1,150 US dollars x 10,950 sums);

(12,581,000 sums = 1,150 US dollars x 10,940 sums);

(11,500 sums = 12,592,500 sums - 12,581,000 sums);

if the enterprise is a payer of value added tax

When repaying the debt to the budget on value added tax:

debit sheet 6410 «On payment to the budget debt (by type) « 1 641 000 sums;

Accounts receivable for loan funds 1,641,000 sums.

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Below we will consider the order of reflection in the customer's accounting records.

if the enterprise is a payer of value added tax, its the accountant will make the following entries on June 11, 2021:

Procurement of materials:

debit 1010 «Raw materials and supplies» 10 940 000 sums;

debit 4410 «On taxes and other obligatory payments to the budget Payments (by type) « account 1 641 000 sums;

credit 6010 «Goods to suppliers and contractors Accounts payable "account 12,581,000 sums;

(10,940,000 sums = 1,000 US dollars x 10,940 sums);

(1,641,000 sums = $ 150 x 10,940 sums); (12,581,000 sums = 1,150 US dollars x 10,940 sums);

if the enterprise is not a payer of value added tax, its the accountant will make the following entries on June 11, 2021:

Procurement of materials:

debit 1010 "Raw materials and supplies" 12 581 000 sums;

credit 6010 «Goods to suppliers and contractors Accounts payable "account 12,581,000 sums;

(12,581,000 sums = 1,150 US dollars x 10,940 sums);

On June 28, 2021, the following entries will be made in the accounting records:

- when the debt to the supplier is repaid:

debit 6010 «To suppliers and contractors Accounts payable "account 12,581,000 sums;

debit 9620 «Exchange rate difference losses « account» 11 500 sums;

Accounts receivable for loan funds 12 592 500 sums;

(12,581,000 sums = 1,150 US dollars x 10,940 sums);

(12,592,500 sums = 1,150 US dollars x 10,950 sums); (-11,500 sums = 12,581,000 sums - 12,592,500 sums).

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Calculations are assumed to be made in conditional units in the contracts, as well as the terms of the advance form of accounts if available, accountants sometimes make a mistake. The content of the errors is mainly that is, the seller's accountant pays the amount of the advance received is accounted for as revenue at the current rate, and the buyer's accountant is paid income of material values (works, services) on the amount of advance. However, if the invoice (work performed, is indicated) act of services) signed in the days following the date of payment of the advance If so, the revenue (cost of goods, works, services) should be calculated at the rate at the date of invoice signing.

Case 2

To transfer the buyer advance (100% prepayment) on June 11, 2021 submitted a payment order to the bank. Funds from the bank buyer's account missed. One US

dollar against the soum by the central bank The set rate on June 11, 2021 was 10,940 sums. And so, the buyer transferred 12,581,000 sums.

On June 28, 2021, the seller delivered the product to the buyer, issuing an invoice, against the US dollar to the soum by the Central Bank the set rate on June 28, 2021 was 10,950 sums. The value of the goods 12,592,500 sums, including value-added tax of 1,642,500 sums did in this case, on June 11, 2021, the buyer will receive 1,150 US dollars equivalent, ie an advance of 12,581,000 sums ($ 1,150 x 10,940 sums) reflects that it will be paid as. The seller received an advance payment for this amount reflects the fall.

On June 28, 2021, the goods were delivered to the buyer. Invoice The value of the goods was as follows: 12,592,500 sums ($ 1,150) x 10,950 sums).

Thus, the terms of the contract, the invoice and the payment order according to the data, the exchange rate difference is 11,500 sums ($ 1,150 x (10,950 sums - 10,940 sums)). The seller will have this negative exchange rate difference, at the buyer - a positive exchange rate difference.

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Below we will consider the order of reflection in the seller's accounting records.

On June 11, 2017, the following entries were made in the seller's accounting records performs:

-

Upon receipt of funds from the buyer in the form of an advance:

debit accounts 12,581,000 sums;

credit 6310 «From buyers and customers received paintings "account 12,581,000 sums;

(12,581,000 sums = 1,150 US dollars x 10,940 sums).

if the enterprise is a payer of value added tax, its

the accountant will make the following entries on June 28, 2017:

- Reflection of sales revenue:

debit 4010 "From customers and customers Accounts receivable "account 12 592 500 sums;

credit 9010 "Income from the sale of finished products" account 10 950 000 sums;

credit sheet 6410 «On payment to the budget debt (by type) « 590 000 sums;

(12,592,500 sums = 1,150 US dollars x 10,950 sums);

(10,950,000 sums = 1,000 US dollars x 10,950 sums);

(1,642,500 sums = $ 150 x 10,950 sums);

- write-off of finished goods sold:

debit account 9110 "Cost of finished goods sold" account 8,000,000 sums;

credit 2810 "Finished goods in stock" account 8,000,000 sums;

- The amount of the advance received before the buyer is reimbursed:

debit 6310 "From customers and customers received paintings" account 12,581,000 sums;

debit 9620 «Exchange rate difference losses « account» 11 500 sums;

credit 4010 «From customers and customers Accounts receivable "account 12 592 500 sums;

(12,581,000 sums = 1,150 US dollars x 10,940 sums).

(-11,500 sums = 12,581,000 sums - 12,592,500 sums);

(12,592,500 sums = 1,150 US dollars x 10,950 sums);

- when repaying the debt to the budget on value added tax:

debit sheet 6410 «On payment to the budget debt (by types)» 1 642 500 sums; Accounts receivable for credit funds 1,642,500 sums.

if the enterprise is not a payer of value added tax, the accountant will make the following entries on June 11, 2017:

- Reflection of sales revenue:

debit 4010 "From customers and customers Accounts receivable "account 12 592 500 sums;

credit 9010 "Income from the sale of finished products" account 12 592 500 sums;

(12,592,500 sums = 1,150 US dollars x 10,950 sums);

- write-off of finished goods sold:

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debit account 9110 "Cost of finished goods sold" account 8,000,000 sums;

credit 2810 "Finished goods in stock" account 8,000,000 sums;

- The amount of the advance received before the buyer is reimbursed:

debit 6310 "From customers and customers received paintings" account 12,581,000 sums;

debit 9620 «Exchange rate difference losses « account» 11 500 sums;

credit 4010 «From customers and customers Accounts receivable "account 12 592 500 sums;

(12,581,000 sums = 1,150 US dollars x 10,940 sums).

(-11,500 sums = 12,581,000 sums - 12,592,500 sums);

(12,592,500 sums = 1,150 US dollars x 10,950 sums).

Below we will consider the order of reflection in the customer's accounting records.

On June 11, 2021, the following entries will be made in the accounting records:

- by transferring funds to the supplier in the form of an advance when given:

debit account 4310 "Paints issued to suppliers and contractors for TMQs"

12 581 000 sums;

Accounts receivable for loan funds 12,581,000 sums;

(12,581,000 sums = 1,150 US dollars x 10,940 sums).

On June 28, 2021, the following entries will be made in the accounting records:

if the enterprise is a payer of value added tax, the accountant will make the following entries on June 28, 2021:

Procurement of materials:

debit 1010 "Raw materials and supplies" 10 950 000 sums;

debit 4410 «On taxes and other obligatory payments to the budget Payments (by type) « account 1 642 500 sums;

credit 6010 «Goods to suppliers and contractors

Accounts payable "account 12 592 500 sums;

(10,950,000 sums = 1,000 US dollars x 10,950 sums);

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(1,642,500 sums = $ 150 x 10,950 sums);

(12,592,500 sums = 1,150 US dollars x 10,950 sums);

to reimburse the amount of advance paid to the supplier when visited:

debit 6010 «To suppliers and contractors

Accounts payable ”account 12 592 500 sums;

credit 4310 "Paints issued to suppliers and contractors for TMQs" account

12 581 000 sums;

credit 9540 «Exchange rate difference income ”account 11,500 sums;

(12,592,500 sums = 1,150 US dollars x 10,950 sums);

(12,581,000 sums = 1,150 US dollars x 10,940 sums);

(11,500 sums = 12,592,500 sums - 12,581,000 sums).

if the enterprise is not a payer of value added tax, the accountant will make the following entries on June 28, 2021:

Procurement of materials:

debit 1010 "Raw materials and supplies" 12 592 500 sums;

credit 6010 «Goods to suppliers and contractors Accounts payable ”account 12 592 500 sums;

(12,592,500 sums = 1,150 US dollars x 10,950 sums);

to reimburse the amount of advance paid to the supplier when visited:

debit 6010 «To suppliers and contractors Accounts payable ”account 12 592 500 sums;

credit 4310 "Paints issued to suppliers and contractors for TMQs" account

12 581 000 sums;

credit 9540 «Exchange rate difference income ”account 11,500

sums;

(12,592,500 sums = 1,150 US dollars x 10,950 sums);

(12,581,000 sums = 1,150 US dollars x 10,940 sums);

(11,500 sums = 12,592,500 sums - 12,581,000 sums).

Often accountants again ask the following question: Accounts are conditional how to properly issue an invoice when done in units.

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Goods on invoices in accordance with the Tax Code of the Republic of Uzbekistan (works, services) value and the amount of value added tax is national currency. In accordance with the terms of the contract, the goods, prices (tariffs) for works and services are set in foreign currency the amount of individuals invoices in foreign currency invoices by the Central Bank of the Republic of Uzbekistan on the date of issue in the national currency, recalculated at the established exchange rate. Positive or no new invoices are issued for negative difference amounts.

§ 3. Currency exchange rate calculation

Businesses have the last month of the reporting month of the balance sheet foreign exchange items the exchange rate of the Central Bank on the date of the transaction performs a revaluation on.

Currency of the balance sheet in order to revalue and determine exchange rate differences Articles include:

currency funds in cash and bank accounts;

receivables and payables denominated in foreign currency debts, loans and borrowings, cash equivalents and other assets and liabilities.

The following will not be re-evaluated:

fixed assets of the enterprise purchased in foreign currency, intangible assets, installed equipment, capital investments, inventory reserves;

The charter of the enterprise, as well as enterprises with foreign investment the amount of capital and the ratio of shares of founders (participants);

- investments in the authorized capital and shares.

Accounting for assets and liabilities denominated in foreign currency on the surface in accordance with the regulations of accounting incoming (resulting) exchange rate differences to the financial results at the discretion of the enterprise directly (hereinafter referred to as the correct method of conduct) or accumulation (hereinafter referred to as the accumulation method). .

The balance sheet is formed as a result of monthly revaluation of foreign exchange items when the exchange rate differences arise when the accumulation

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method is used not carried out on the results of financial and economic activities and in accounting reflected in the following accounts:

positive exchange rate difference

- credit of account 6230 "Other overdue income" on

- their current part and (or) 7230 «Other long-term deferred on the credit of the account "income"

- their long-term part;

negative exchange rate difference

- debit of account 3290 "Other overdue expenses" non

- their current part and (or) 0990 «Other long-term deferred on the debit of the account "expenses"

- their long-term part.

From January 1, 2019, the accumulation method will not be used. 2019

Accumulated exchange rate differences as of January 1 to the results of financial and economic activities can be done as follows:

on receivables and payables in foreign currency – their depending on payment (or write-off);

in other cases - the economy with the corresponding currency items of the balance sheet depending on the occurrence of operations.

Long-term deferred income arising from exchange rate differences and

The transfer of the current part of the costs is reflected in the accounting as follows:

long-term delay resulting from a positive exchange rate difference when the current part of income is transferred: *debit account 7230 "Other long-term deferred income"; credit 6230 "Other overdue income" account;*

long-term delay resulting from a negative exchange rate difference when the current part of the costs is transferred:

debit 3290 "Other overdue expenses" account;

credit 0990 "Other long-term overdue expenses" account;

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Accumulated exchange rate differences are included in the results of financial and economic activities on receivables and payables in foreign currency their payment (or write-off), and in other cases the corresponding currency of the balance sheet to carry out economic operations with substances reflected in the accounting as follows: - positive exchange rate difference:

debit account 6230 "Other overdue income";

credit account 9540 "Income from exchange rate differences";

- Negative exchange rate difference:

debit account 9620 "Losses from exchange rate differences";

credit 3290 "Other overdue expenses" account.

Leading exchange rate differences to financial results and enterprise accounting we will consider the order of reflection in the account in the following example. Made with the bank in accordance with the agreement on June 1, 2018 on the credit line of Deutsche Bank received a loan in the amount of 20,000 euros. The terms of the loan are as follows consists of: loan term - 5 years; The loan is equal to four times a year in the amount of 5,000 euros is covered by rhythmic payments, where the first payment is the second of the loan term will be held at the end of the year; the interest rate on the loan is 9% and it is monthly calculated; interest is paid every six months; interest is delayed the grace period is one year (interest during this period are calculated, but they are not paid until the end of the grace period); loan repayment on the day of payment in the national currency of the Central Bank of the Republic of Uzbekistan in euros is done at a relatively set rate. In our conditional example, each calculates the interest on the loan at the end of the quarter and the currency of that balance carries out revaluation on items. Currency items above even if the revaluation is scheduled to take place at the end of each month, in order to simplify and reduce calculations, in this example in currency revaluation of the stated loan balance and calculation of interest on the loan assumed to be done at the end of each quarter. Exchange rates are an example approximate obtained for.

The exchange rate arising from the revaluation of foreign exchange items in the balance sheet two ways to bring differences into the results of financial and economic

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activities (correct) method and the accumulation method) consider the fact that business transactions are reflected in the accounting:

Accounting entries as of June 1, 2018:

Getting a loan:

debit 5530 "Other special accounts" account 186 800 000 sums;

loan 7810 Account "Long-term bank loans" 186 800 000 sums;

(186,800,000 sums = 20,000 euros x 9,340 sums).

Accounting entries as of June 30, 2018:

Interest calculation on the loan:

debit account 9610 "Expenses in the form of interest" 1 407 000 sums;

loan 6920 "Accrued interest" account 1 407 000 sums;

(1,407,000 sums = 150 euros x 9,380 sums);

Repay the long-term part of the principal amount of the loan in the correct way Rating:

debit 9620 «Exchange rate difference losses "account 800,000 sums;

loan 7810 "Long-term bank loans" account 800,000 sums;

(- 800,000 sums = 186,800,000 sums - 187,600,000 sums);

Repayment of the long-term part of the principal amount of the loan by the accumulation method. Rating:

debit 0990 "Other long-delayed Expenses "account 800,000 sums;

loan 7810 "Long-term bank loans" account 800,000 sums;

(- 800,000 sums = 186,800,000 sums - 187,600,000 sums).

Accounting entries as of September 30, 2018:

- Interest calculation on the loan:

Debit 9610 «In the form of interest expenses "account 4 288 500 sums;

loan 6920 "Accrued interest" account 4 288 500 sums;

(4,288,500 sums = 450 euros x 9,530 sums);

Repay the long-term part of the principal amount of the loan in the correct way. Rating:

debit 9620 «Exchange rate difference losses "account 3,000,000 sums;

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loan 7810 "Long-term bank loans" account 3,000,000 sums;

(- 3 000 000 sums = 187 600 000 sums - 190 600 000 sums);

- Repayment of the long-term part of the principal amount of the loan by the accumulation method Rating:

debit 0990 "Other long-delayed expenses "account 3,000,000 sums;

loan 7810 "Long-term bank loans" account 3,000,000 sums;

(- 3 000 000 sums = 187 600 000 sums - 190 600 000 sums);

Preliminary amounts of interest paid on the loan in the correct way (period) revaluation of amounts before interest is calculated for:

debit 9620 «Exchange rate difference losses "account 22,500 sums;

loan 6920 "Accrued interest" account 22 500 sums;

(- 22,500 sums = 1,407,000 sums - 1,429,500 sums);

Preliminary amounts of interest paid on the loan by the accumulation method(amounts before interest accrual for the period) Revaluation:

debit 3230 "Other overdue expenses" account 22 500 sums;

loan 6920 "Accrued interest" account 22 500 sums;

(- 22,500 sums = 1,407,000 sums - 1,429,500 sums)

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Accounting entries as of December 31, 2018:

- Interest calculation on the loan:

debit 9610 «In the form of interest expenses "account 4 279 500 sums;

loan 6920 "Accrued interest" account 4 279 500 sums;

(4,279,500 sums = 450 euros x 2,510 sums);

Repay the long-term part of the principal amount of the loan in the correct way. Rating:

debit 7810 "Long-term bank loans "account 400,000 sums;

credit 9540 «Exchange rate difference income "account 400,000 sums;

(400,000 sums = 190,600,000 sums - 190,200,000 sums);

Repayment of the long-term part of the principal amount of the loan by the accumulation method. Rating:

debit 7810 "Long-term bank loans "account 400,000 sums;

loan 7230 "Other long-term deferred income" account 400,000 sums;

(400,000 sums = 190,600,000 sums - 190,200,000 sums);

Preliminary amounts of interest paid on the loan in the correct way (period) revaluation of amounts before interest is calculated for:

debit 6920 "Accrued interest" account 12,000 sums;

credit 9540 «Exchange rate difference income "account 12,000 sums;

(12,000 sums = (1,429,500 sums + 4,288,500 sums) - 5,706,000 sums);

- Preliminary amounts of interest paid on the loan by the accumulation method (amounts before interest accrual for the period) Revaluation:

debit 6920 "Accrued interest" account 12,000 sums;

loan 6230 "Other overdue income" 12,000 sums;

(12,000 sums = (1,429,500 sums + 4,288,500 sums) - 5,706,000 sums);

As mentioned above, from January 1, 2019, from the accumulation method not used. It is possible that the exchange rate differences accumulated before January 1, 2019 will be financially the results of economic activity may be carried out in the prescribed manner. Enterprise 2019 year accounting policy in the right way to bring exchange rate differences to financial results make changes to the implementation and continue the calculation as follows makes

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Accounting entries as of March 31, 2019:

Interest calculation on the loan: *debit 9610 «In the form of interest*

Expenses « account 4 320 000 sums;

loan 6920 "Accrued interest" account 4 320 000 sums; (4,320,000 sums = 450 euros x 9,600 sums);

- revaluation of the long-term part of the loan principal:

debit 9620 «Exchange rate difference losses "account 1,800,000 sums;

loan 7810 "Long-term bank loans" account 1,800,000 sums;

1,800,000 sums = 190,200,000 sums - 192,000,000 sums);

previous amounts of interest paid on the loan (interest for the period revaluation of amounts before calculation):

debit 9620 «Exchange rate difference losses "account 945,000 sums;

loan 6920 "Accrued interest" account 945,000 sums;

(- - 945 000 sums = (4 279 500 sums + 5 706 000 sums) - 10 080 000 sums);

Accounting entries as of June 30, 2019:

- Interest calculation on the loan:

debit 9610 «In the form of interest expenses "account 4,365,000 sums;

loan 6920 "Accrued interest" account 4 365 000 sums;

(4,365,000 sums = 450 euros x 9,700 sums);

- revaluation of the long-term part of the loan principal:

debit 9620 «Exchange rate difference losses "account 2,000,000 sums;

loan 7810 "Long-term bank loans" account 2,000,000 sums;

(- 2,000,000 sums = 192,000,000 sums - 194,000,000 sums);

- previous amounts of interest paid on the loan (interest for the period revaluation of amounts before calculation):

debit 9620 «Exchange rate difference losses "account 150,000 sums;

loan 6920 "Accrued interest" account 150,000 sums;

(- 150 000 sums = (10 080 000 sums + 4 320 000 sums)

- 14 550 000 sums);

- when allocating the current part of a long-term bank loan:

debit 7810 "Long-term bank loans" account 48,500,000 sums;

loan 6950 «Long-term liabilities– current part "account 48,500,000 sums;

(48,500,000 sums = 194,000,000 sums x ¼);

when allocating the current part of long-term overdue expenses:

debit 3230 "Other delayed Expenses "account 950,000 sums;

loan 0990 «Other long-term deferred Expenses "account 950,000 sums;

(3,800,000 sums = 800,000 sums + 3,000,000 sums);

(950,000 sums = 3,800,000 sums x ¼);

when allocating the current part of long-term deferred income:

debit 7230 "Other long-term delays income "account 1,000,000 sums;

credit 6230 "Other overdue income" account 1 000 000 soum;

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(100,000 sums = 400,000 sums x ¼).

Accounting entries as of September 30, 2019:

- Interest calculation on the loan:

debit 9610 «In the form of interest expenses "account 4 324 500 sums;

loan 6920 "Accrued interest" account 4 324 500 sums;

(4,324,500 = 450 euros x 9,650 sums);

revaluation of the long-term part of the loan principal:

debit 7810 "Longterm bank loans" account 750,000 sums;

credit 9540 «Exchange rate difference income "account 750,000 sums;

(750,000 sums = 145,500,000 sums - 144,750,000 sums);

- revaluation of the current part of the principal amount of the loan:

debit 6950 «Long-term liabilities– current part "account 250,000 sums;

credit 9540 «Exchange rate difference income "account 250,000 sums;

(250,000 sums = 48,500,000 sums - 48,250,000 sums);

previous amounts of interest paid on the loan (interest for the period revaluation of amounts before calculation):

debit 6920 "Accrued interest" account 97,500 sums;

credit 9540 «Exchange rate difference income "account 97,500 sums;

(97,500 sums = (14,550,000 sums + 4,365,000 sums) - 18,817,500 sums);

Accounting entries as of November 30, 2019:

- Interest calculation on the loan:

debit 9610 «In the form of interest Expenses "account 2 985 000 sums;

loan 6920 "Accrued interest" account 2 985 000 sums;

(2,985,000 sums = 300 euros x 9,950 sums);

previous amounts of interest paid on the loan (interest for the period revaluation of amounts before calculation):

debit 9620 «Exchange rate difference losses "account 738,000 sums; loan 6920 "Accrued interest" account 738,000 sums; (23,880,000 sums = 26,865,000 sums - 2,985,000 sums);

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(- 7,200,000 sums = (18,817,500 sums + 4,324,500 sums) - 23,880,000 sums); - Payment of accrued interest on the loan:

debit 6920 "Accrued interest" account 26 865 000 sums;

credit 5110 "Current account" account 26 865 000 sums;

(2,700 euros = 150 + 450 + 450 + 450 + 450 + 450 + 300); (26,865,000 sums = 2,700 euros x 9,950 sums).

As of January 1, 2019 in the method of simultaneous accumulation

Make the following accounting entries for the amount of accumulated exchange rate difference will be increased:

accumulated negative exchange rate differences on accrued interestLeading the results of economic activity:

debit 9620 «Exchange rate difference losses "account 22,500 sums;

credit 3230 "Other deferred expenses "account 22,500 sums; (37,500 sums = 22,500 sums);

accumulated positive exchange rate differences on accrued interestLeading the results of economic activity:

debit 6230 "Other overdue income" account 12,000 sums;

credit 9540 «Exchange rate difference income « account 12 000 sums

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Accounting entries as of December 31, 2019:

- Interest calculation on the loan:

debit 9610 «In the form of interest Expenses « account 1 504 500 sums;

loan 6920 "Accrued interest" account 1 504 500 sums;

(1,504,500 sums = 150 euros x 10,030 sums); - revaluation of the long-term part of the loan principal:

debit 9620 «Exchange rate difference losses "account 5,700,000 sums;

loan 7810 "Long-term bank loans" account 5 700 000 sums;

(- 5,700,000 sums = 144,750,000 sums - 150,450,000 sums);

- revaluation of the current part of the principal amount of the loan:

debit 9620 «Exchange rate difference losses "account 1,900,000 sums;

loan 6950 «Long-term liabilities– current part "account 1,900,000 sums;

(- 1,900,000 sums = 48,250,000 sums - 50,150,000 sums);

Accounting entries as of March 31, 2020:

- Interest calculation on the loan:

debit 9610 «In the form of interest Expenses "account 4 563 000 sums; loan 6920 "Accrued interest" account 4 563 000 sums; (4,563,000 sums = 450 euros x 10,140 sums);

- revaluation of the long-term part of the loan principal:

debit 9620 «Exchange rate difference losses "account 1,650,000 sums;

loan 7810 "Long-term bank loans" account 1,650,000 sums;

(-1 650 000 sums = 150 450 000 sums - 152 100 000 sums);

- revaluation of the current part of the principal amount of the loan:

debit 9620 «Exchange rate difference losses "account 550,000 sums;

loan 6950 «Long-term liabilities – current part "account 550,000 sums;

(- 550,000 sums = 50,150,000 sums - 50,700,000 sums);

previous amounts of interest paid on the loan (interest for the period revaluation of amounts before calculation):

debit 9620 «Exchange rate difference losses "account 16,500 sums;

loan 6920 "Accrued interest" account 16 500 sums;

(- 16 500 sums = 1 504 500 sums - 1 521 000 sums);

Accounting entries as of May 31, 2020:

- Interest calculation on the loan:

debit 9610 «In the form of interest Expenses "account 3 048 000 sums;

loan 6920 "Accrued interest" account 3 048 000 sums;

(3,048,000 sums = 300 euros x 10,160 sums);

previous amounts of interest paid on the loan (interest for the period revaluation of amounts before calculation):

debit 9620 «Exchange rate difference losses "account 12,000 sums;

loan 6920 "Accrued interest" account 12,000 sums; (6,096,000 sums = 9,144,000 sums - 3,048,000 sums);

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(- - 12 000 sums = (1 521 000 sums + 4 563 000 sums) - 6 096 000 sums); - Payment of accrued interest on the loan:

debit 6920 "Accrued interest" account 9,144,000 sums; credit 5110 "Account" 99144 000 sums;

(900 euros = 150 + 450 + 300);

(9,144,000 sums = 900 euros x 10,160 sums).

- revaluation of the longterm part of the loan principal:

debit 9620 «Exchange rate difference losses "account 300,000 sums;

loan 7810 "Long-term bank loans" account 300,000 sums;

(- 300 000 sums = 152 100 000 sums - 152 400 000 sums);

- revaluation of the current part of the principal amount of the loan:

debit 9620 «Exchange rate difference losses "account 100,000 sums;

loan 6950 «Long-term liabilities – current part "account 100,000 sums;

(- 100 000 sums = 50 700 000 sums - 50 800 000 sums);

- Repayment of the current part of the loan principal:

debit 6950 «Long-term liabilities– current part "account 50,800,000 sums;

credit 5110 "Account" 50 50 000 000 sums;

(50,800,000 sums = 5,000 euros x 10,160 sums).

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Simultaneous accumulation method as of January 1, 2019

The following accounting entries are made for the amount of the exchange rate difference:

Accumulated negative exchange rate on the current part of the principal amount of the loan. Differences in the results of financial and economic activities:

debit 9620 «Exchange rate difference losses "account 950,000 sums;

credit 3230 "Other overdue expenses" account 950,000 sums;

Accumulated positive exchange rate for the current part of the principal amount of the loan Differences in the results of financial and economic activities:

debit 6230 "Other overdue income" account 100,000 sums;

credit 9540 «Exchange rate difference income "account 100,000 sums;

- when allocating the current part of a long-term bank loan:

debit 7810 "Long-term bank loans" account 50,800,000 sums;

loan 6950 «Long-term liabilities– current part "account 50,800,000 sums;

(50,800,000 sums = 152,400,000 sums x 1/3);

when allocating the current part of long-term overdue expenses:

debit 3230 "Other overdue expenses" account 950,000 sums;

loan 0990 «Other long-term deferred Expenses "account 950,000 sums;

(2,850,000 sums = 3,800,000 sums - 950,000 sums);

(950,000 sums = 2,850,000 sums x $^{1}/_{3}$);

when allocating the current part of long-term deferred income:

debit 7230 "Other long-term delays income "account 100,000 sums;

loan 6230 "Other overdue income" account 100,000 sums;

(300,000 sums = 400,000 sums - 100,000 sums);

(100,000 sums = 300,000 sums x $^{1}/_{3}$).

Accounting records as of June 30, 2020:

- Interest calculation on the loan: *debit 9610 «In the form of interest Expenses" account 1 141 900 sums;*

loan 6920 "Accrued interest" account 1 141 900 sums;

(1,141,900 sums = 112.5 euros x 10,150 sums);

- revaluation of the long-term part of the loan principal:

debit 7810 "Long-term bank loans" account 100,000 sums;

credit 9540 «Exchange rate difference income "account 100,000 sums;

(1,000,000 sums = 101,600,000 sums - 101,500,000 sums);

- revaluation of the current part of the principal amount of the loan:

debit 6950 «Long-term liabilities– current part "account 50,000 sums;

credit 9540 «Exchange rate difference income "account 50,000 sums;

(500,000 sums = 50,800,000 sums - 50,750,000 sums).

Exchange rate differences on different types of foreign exchange items on the balance sheet different methods of conducting the results of economic activity are allowed. From this it follows that the enterprise is simultaneously foreign to the balance sheet Currency and receivables exchange rate the correct way to bring

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differences into the results of financial and economic activities using the balance sheet payables exchange rate item the method of accumulation of differences in the results of financial and economic activities can apply.

Exchange rate differences on different types of foreign exchange items of the balance sheet methods used in the results of financial and economic activities reflected in the accounting policy of the enterprise in the manner prescribed by IFRS 1 need

From the accumulation method of conducting exchange rate differences to the correct method before the transition is the result of a monthly revaluation of the currency items of the balance sheet

The accumulated exchange rate differences account for the results of financial and economic activities of the enterprise from the account every month (as a rule) until the end of the calendar year in which the policy is adopted is removed.

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From the accumulation method of conducting exchange rate differences to the correct method to transfer exchange rate differences to the results of financial and economic activities the order of reflection in the accounting account is considered in the following example.

Accumulation of exchange rate differences in the company's 2018 accounting policy

The use of the method was determined. But it is included in the legislation The exchange rate policy for 2019 was amended as a result of the changes the transition from the accumulation method of carrying the differences to the straight-line method marked. When using the accumulation method of conducting exchange rate differences the amount of deferred expenses on negative exchange rate differences is 24 000 000 sums, of which their current part is 4,000,000 sums, on positive exchange rate differences the amount of deferred income is 36,000,000 sums, of which their current part 6,000,000 sums.

From the accumulation method of conducting exchange rate differences to the correct method to transfer exchange rate differences to the results of financial and economic activities reflected in the accounting of the enterprise as follows:

negative exchange rate when using the method of accumulation of exchange differencesthe introduction of long-term deferred costs arising from differences When the part is transferred:

debit 3230 "Other delayed Expenses "account 20,000,000 sums;

loan 0990 «Other long-term deferred Expenses "account 20,000,000 sums;

(20,000,000 sums = 24,000,000 sums - 4,000,000 sums);

negative exchange rate when using the method of accumulation of exchange differences. Deferred expenses incurred due to differences in financial and economic when deducting the results of activities on a monthly basis (in one amount):

debit 9620 «Exchange rate difference losses "account 2,000,000 sums;

credit 3230 "Other overdue expenses" account 2,000,000 sums;

(2,000,000 sums = 24,000,000 sums / 12 months);

a positive exchange rate when using the method of accumulation of exchange differences current of long-term deferred income arising from differences When the part is transferred:

debit 7230 "Other long-term delays income "account 30,000,000 sums;

1. *loan 6230 "Other overdue income" account 30 000 000 sum;*

(30,000,000 sums = 36,000,000 sums - 6,000,000 sums);

a positive exchange rate when using the method of accumulation of exchange differences. Deferred income arising from differences in financial and economic

When deducting the results of activities on a monthly basis (in one amount):

debit 6230 "Other overdue income" account 3,000,000 sums;

credit 9540 «Exchange rate difference income "account 3,000,000 sums;

(3,000,000 sums = 36,000,000 sums / 12 months).

Law of the Republic of Uzbekistan "On currency regulation" new In accordance with Article 9 of the Law, legal in the territory of the Republic of Uzbekistan requirements for the amount of authorized funds (authorized capital) of individuals only It is set in the currency of the Republic of Uzbekistan.

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In accounting, the share of the founders in the charter capital is foreign currency, at the rate of the Central Bank on the date of contribution is done.

The amount of authorized capital is set in foreign currency and in the authorized capital recalculation, even in cases where the addition of shares is made in legitimate sums at the exchange rate of the Central Bank on the date of contribution.

Register the constituent documents in the formation of the charter capital of the enterprise the date of transfer and the date of the actual contribution of funds to the charter capital The positive exchange rate difference that arises between central bank rates is accounting **as the added capital in the account 8420 «Course in the formation of the authorized capital** The difference is reflected in the account.

Register the constituent documents in the formation of the charter capital of the enterprise on the date of transfer and in fact on the date of contribution to the charter capital The negative exchange rate difference that arises between central bank rates is accounting on the debit of account 8420 "Exchange rate difference in the formation of authorized capital" the amount of the previous positive exchange rate difference that occurred in the formation of the authorized capital reflected in the boundary. Negative exchange rate difference in the formation of authorized capital the amount of which exceeds the amount of the positive exchange rate difference on financial activities costs are incurred.

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In the formation of the authorized capital of the enterprise in foreign currency

The procedure for reflecting the resulting exchange differences in the accounting is as follows

Let's look at an example. Charter capital of a company with foreign capital It is set at UZS 2,000,000 in UZS and it is on February 15, 2021 state registered. According to the constituent documents, 60% of the charter capital is foreign is a share of the founder, which is in cash in the form of U.S. dollars should be included. The rest of the charter capital is the share of the local founder as it is entered in the form of equipment and the parties make it Valued at $ 800,000. Equipment March 10, 2021, foreign and the currency was introduced on March 25, 2021.

Exchange rate difference when equipment is included as a share of a local founder does not occur. One US dollar against the soum by the central bank due to positive and negative exchange rate differences arising from the set rates Let's look at two cases.

Case 1

The exchange rate set by the Central Bank of the US dollar against the soum which was as follows: 1 USD on the date of registration of the charter = 10 820 sums, on the date of introduction of foreign currency 1 US dollar = 10 860 sums.

Operations related to the registration and formation of authorized capital reflected in the accounting of the enterprise as follows:

- When registering the charter capital of the enterprise on February 15, 2021:

debit 4610 «Charter capital of the founders debt on shares "account 21 640.0 million sums;

credit 8310 "Ordinary shares" account 21 640.0 million sums;

(21,640.0 million sums = 2,000,000 US dollars x 10,820 sums / 1,000,000 sums);

- Introduction of equipment on March 10, 2021:

debit 0820 "Fixed assets Purchase "account 8 656.0 million sums;

credit 4610 «Authorized capital of the founders debt on shares "account 8 656.0 million sums;

(8,656.0 million sums = 800,000 US dollars x 10,820 sums / 1,000,000 sums);

- Introduction of foreign currency on March 25, 2021:

debit 5210 «Domestic currency Accounts « account 13 032.0 million sums;

credit 4610 «Authorized capital of the founders Debt on shares « account 12 984,0 million sums; credit 8420 «In the formation of the authorized capital exchange rate difference "account 48.0 million sums;

(13,032.0 million sums = 1,200,000 US dollars x 10,860 sums / 1,000,000 sums);

(12,984.0 million sums = 1,200,000 US dollars x 10,820 sums / 1,000,000 sums);

(48.0 million sums = 13,032.0 million sums - 12,984.0 million sums).

Case 2

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The exchange rate set by the Central Bank of the US dollar against the soum which was as follows: 1 US $ at the date of registration of the charter = 3 820 sum; on the date of introduction of foreign currency 1 US dollar = 3 800 sums. Suppose 8420 Charter on the credit of the account "Exchange rate difference in the formation of the authorized capital" The amount of the previous positive exchange rate difference in the formation of capital is 16.0 million sums.

Operations related to the registration and formation of authorized capital reflected in the accounting of the enterprise as follows:

- When registering the charter capital of the enterprise on February 15, 2021:

debit 4610 «Charter capital of the founders debt on shares "account 21 640.0 million sums;

credit 8310 "Ordinary shares" account 21 640.0 million sums;

(21,640.0 million sums = 2,000,000 US dollars x 10,820 sums / 1,000,000 sums); - Introduction of equipment on March 10, 2021:

debit 0820 "Fixed assets Purchase "account 8 656.0 million sums;

credit 4610 «Authorized capital of the founders debt on shares "account 8 656.0 million sums;

(8,656.0 million sums = 800,000 US dollars x 10,820 sums / 1,000,000 sums); - Introduction of foreign currency on March 25, 2021:

debit 5210 «Domestic currency accounts « account 12 960.0 million sums;

debit 8420 «In the formation of the authorized capital exchange rate difference" account 16.0 million sums; debit 9620 «Exchange rate difference losses "account 8.0 million sums; credit 4610 «Authorized capital of the founders debt on shares « account 12 984,0 million sums;

(12,960.0 million sums = 1,200,000 US dollars x 10,800 sums / 1,000,000 sums);

(8.0 million sums = 12,984.0 million sums - 12,960.0 million sums - 16.0 million sums); (12,984.0 million sums = 1,200,000 US dollars x 10,820 sums / 1,000,000 sums).

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In the formation of additional increase (decrease) of the authorized capital accounting for exchange rate differences that arise, the initial of the charter capital similar to accounting in registration and formulation, above in the order given.

Shares in foreign currency due to increase in authorized capital register changes in the constituent documents in accordance with the legislation if carried out before the transfer, this farm in the accounting account transaction 6630 on credit to the account "Other debts to the founders" assets are linked to the accounts.

In the constituent documents of shares in connection with the increase of the authorized capital changes must be made before registration the order of reflection in the accounting account is considered in the following example. The charter capital of the company with the participation of the capital from the state list on May 15, 2021 in the amount of USD 2,000,000 (charter of the foreign founder) its share in the capital is 60%, and that of the local founder is 40%) and the year fully formed during. On April 25, 2021, by the Constituent Assembly, the charter capital of 300,000, while retaining the previous shares of the founders it was decided to increase the amount of US dollars in sums.

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Formation of the increased share of the charter capital in accordance with the decision of the founders should be done in the form of cash. The local founder owns contributed on May 10, 2021, and the foreign founder contributed on May 18, 2021. The increase in the authorized capital was registered on May 25, 2017.

8420 Authorized capital in the account "Exchange rate difference in the formation of the authorized capital"

The balance formed in the initial formation is 3.9 million sums. Central the exchange rate set by the bank for one US dollar against the soum is as follows which was: on May 10, 2021, 1 US dollar = 10,880 sums; May 18, 2021 1 US dollar = 10,890 sums; May 25, 2021 1 US dollar = 10,900 sums.

Operations related to the increase of the authorized capital of the enterprise accounting The account is reflected as follows:

- Decision of the founders to increase the authorized capital on April 25, 2021:

no entries are made in the accounting account.

May 10, 2021 - Expressed in foreign currency by the local founder contribution of funds as a share:

debit 5210 «Domestic currency accounts « account 1 305.6 million sums;

credit 6630 "Other to the Founders debts « account 1 305, 6 million sums;

($ 120,000 = 300,000 x 40/100);

(1,305.6 million sums = 120,000 US dollars x 10,880 sums / 1,000,000 sums);

May 18, 2021 - Expressed in foreign currency by a foreign founder contribution of funds as a share:

debit 5210 «Domestic currency accounts « account 1 960.2 million sums;

credit 6630 "Other to the Founders Debts "account 1 960.2 million sums;

($ 180,000 = 300,000 x 60/100);

(1,960.2 million sums = 180,000 US dollars x 10,890 sums / 1,000,000 sums);

On May 25, 2021, the charter capital of the enterprise was increasedwhen transferred:

debit 4610 «Charter capital of the founders debt on shares "account 3 270 million sums;

credit 8310 "Ordinary shares" account 3 270 million sums;

(3,270 million sums = 300,000 US dollars x 10,900 sums / 1,000,000 sums);

At the same time:

he existing debt (zachet) is reflected:

debit 6630 "Other to the Founders

debts "account 1 305.6 million sums;

debit 8420 «In the formation of the authorized capital exchange rate difference «account 2.4 million sums;

credit 4610 «Authorized capital of the founders debt on shares "account 1 308 million sums;

(1,305.6 million sums = 120,000 US dollars x 10,880 sums / 1,000,000 sums);

(2.4 million sums = 1,305.6 million sums - 1,308 million sums);

(1,308 million sums = 120,000 US dollars x 10,900 sums / 1,000,000 sums);

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to a foreign founder on shares previously contributed to the charter capital to repay the existing debt (zachet) is reflected:

debit 6630 "Other to the Founders debts "account 1 960.2 million sums; debit 8420 «In the formation of the authorized capital exchange rate difference "account 1.5 million sums;

debit 9620 «Exchange rate difference losses "account 0.3 million sums;

credit 4610 «Authorized capital of the founders Debt on shares « account 1 962 million sums;

(1,960.2 million sums = 180,000 US dollars x 10,890 sums / 1,000,000 sums);

(1.5 million sums = 3.9 million sums - 2.4 million sums);

(0.3 million sums = 1,962 million sums - 1,960.2 million sums - 1.5 million sums);

(1,962 million sums = 180,000 US dollars x 10,900 sums / 1,000,000 sums).

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§ 4. Formulation and calculation of the purchase value of imported assets

Import operations are one of the forms of foreign economic activity of enterprises is For example, businesses carry out their core business can import various assets for. Import of assets in enterprises a significant part is the import of inventories and fixed assets. As a result, imported goods, tangible assets and other formation of reliable information on the purchase price of assets and reflection in accounting is one of the important tasks, zero to it reliability of enterprise financial statements and tax calculations depends on.

Transactions on the import of inventory are external contracts. The agreement is made in writing and is international norms of law, national legislation of the parties to the foreign trade agreement based on standards in trade, customs and currency regulation.

Commodity imported under a specific foreign trade agreement the order in which the purchase value of the valuables is formed depends not only on its type also determined by the terms of the contract. At the same time, the foreign trade agreement between the terms and conditions and the formation of the purchase value arising from

these terms there is a direct connection. There are two main determinants: base of delivery and ownership of goods from exporter to importer pass the basis of delivery is the shipment of goods by the participants of a foreign trade agreement setting obligations for delivery from the place to the agreed place in connection with the accidental destruction or damage of the supplier and the goods the transfer of risks from seller to buyer, as well as exports the time of fulfillment of obligations related to the delivery of goods by are the specific conditions that determine.

With delivery of goods from the place of shipment to the intended address the associated costs are varied. They include not only shipping costs, rather, it is the payment for accompanying services - preparation for the increase of goods (packaging, sampling, quality and quantity control, etc.), increased unloading costs, insurance, storage of goods on the road and customs duties.

These conditions are called basic conditions, because the seller - by export reimbursable delivery costs are added to the price of the goods and thus foreign trade price together with the initial selling (release) price of the goods forms.

The content of certain basic terms is the trade of individual countries experiences, trade formed in international trade networks and even ports determined by customs. The same is true because trade customs are different the content of the concepts is interpreted differently in different countries. In 1936 developed by the International Chamber of Commerce with definitions of international commercial terms and published under the title "International Commercial Rules" ("Inco terms").

They were then revised and supplemented several times.

Inco terms are of a recommendatory nature and are mutually agreed upon by the parties applied on. However, if the basic terms of delivery in the contract if it was referred to in the determination, then the terms included in the contract compliance remains mandatory.

Affecting the purchase value of imported inventory one of the other conditions is the right of ownership of the goods from the seller is the time of transition to the importer-buyer. This is by no means an international document not specified, nor does

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it arise from the basic conditions of delivery. The date of transfer of property rights must be specified in the contract.

Determining the date of transfer of ownership of the goods is an important case one, because on this day the goods imported are accounted for acquisition, write-off of exported goods and sale of goods revenue should be reflected in the account.

Both the basis of delivery and the date of transfer of ownership are foreign trade by the parties to the agreement, by agreement of the parties.

However, each condition of the contract is a transaction related to the performance of the contract affect the order of reflection in the accounting and from the foreign trade transaction proposal before signing the contract, taking into account the tax consequences the basic condition of the delivery and the external nature of the transfer of ownership analyze the impact of a trade transaction on accounting and tax consequences should.

Based on the above, in concluding foreign trade agreements the following should be taken into account:

subject of the transaction (name of goods (works, services), their quantity, type, type, purpose of use, etc.);

Terms of delivery (time of transfer of ownership and accidental loss of goods risk, distribution of transportation costs, insurance costs and etc.);

transport, delivery of goods to the destination type;

contract value;

payment terms;

interaction between the seller and the buyer in case of force majeurerelationship

Inventories purchased in foreign currency (consignment) excluding goods under contracts) and valuation of other assets, their in the primary accounting documents confirming the purchase (tracking of the goods documents or in the customs cargo declaration)

at the rate of the Central Bank on the date of their receipt in the accounting records recalculation, as well as paragraph 1.1.12 of the Regulations on the structure of

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expenses, 5 number FSA and number 4 are formed in accordance with FSA, related to procurement determined on the basis of other costs.

Imported inventories and other assets (consignment) excluding goods imported under the contract) purchase price determined by the following formula:

S = SHq + T + Bx.,

here

s - purchase of imported inventory and other assets 1. value;

SHq is the exchange rate of the Central Bank on the date of admission to the accounting account imported inventory and other contract value of assets; т - customs payments made (paid) by the buyer;

Bx is the purchase of imported inventories and other assets other related expenses.

Taxes, customs and other mandatory payments to the budget of legal entities in the accounting of transactions related to the use of privileges on reflection and clearance «Taxes, customs and duties on legal entities registration of benefits for payment to the budget and in accordance with the "Regulations on the procedure for accounting" is increased.

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Exemptions for enterprises from taxes, customs and other mandatory payments is issued in the following cases:

intended use of the released funds;

Targeted use of vacant funds is not provided. **In the case of targeted use of vacant funds exemptions from taxes, customs and other mandatory payments** the order of reflection and registration in the accounting. Emptying taxes, levies and customs, subject to the targeted use of funds taxes, levies and customs to the budget when granting benefits on payments the calculation of payments is carried out in the generally established manner in accordance with the law is increased.

Here:

by types of customs duty, excise tax, value added tax, etc.

the amounts of accrued customs duties to the budget due to which they are

granted preferences 47 and "V" of the customs cargo declaration with a mark of non-payment displayed in columns;

- calculation of taxes to the budget, which are provided with tax benefits books are assigned to the tax authorities at the place where the taxpayer is registered provided in accordance with the forms and terms. Products (goods, works, services) and other assets are included in taxable turnover when they are realized value added tax (for VAT payers) and excise with the amount of tax (for the sale of excisable goods (products)) the invoice is written.

Taxes for the purpose of using the released funds, customs calculated at the time of granting privileges on fees and customs duties fees, taxes (value added tax for these taxpayers, as well as in addition to the excise tax, which is accepted for compensation in accordance with the law) goods imported in accordance with the legislation in accordance with the established procedure (work, services).

Value added tax payer is calculated and value added tax Imported inventories of enterprises with preferential treatment do not include the amount of value added tax on the purchase price, but value added tax paid to the budget in accordance with the established procedure accept coverage in detection.

In accordance with the legislation when granting excise tax exemptions the import of enterprises that are considered payers of excise tax to be accepted for reimbursement their purchase of the amount of excise tax on inventories being made not included in the value, but the excise tax paid to the budget in the generally established order accept coverage in determining the tax.

The amount of exemptions on taxes, fees and customs duties is set from taxes, levies and customs duties charged to the budget in the order is determined by

Taxes for the purpose of using the released funds, vacant when exemptions on fees and customs duties are granted **Funds account 8840 "Targeted tax benefits"** referred to.

When calculating exemptions on taxes, levies and customs duties in order to detail the accounting of vacant funds.

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The following accounts are opened in the plan of working accounts of the enterprises:

4411 in the group of accounts (4400), which take into account the payments to the budget

«Payments on taxes and other obligatory payments to the budget exemptions on taxes, fees and customs duties (by type)»

in the group of accounts (6400), which accounts for the debt on payments to the budget

6411 «Debt on payments to the budget - taxes, fees and customs duties benefits (by type) ”account;

- in the group of accounts (6900), which accounts for debts to various creditors

6991 “Import value added tax and excise tax benefits (by type)”account;

- in the group of accounts (8500) accounting for reserve capital 8531 «Tax, exemptions from customs and other mandatory payments»

FSA No. 21 and “Taxes, Customs and Mandatory Payments to Legal Entities registration and accounting of benefits provided to the budget taxes, levies and accounting for funds released as a result of exemptions from customs duties The account is reflected as follows:

Inventories, fixed assets, intangible assets in accordance with the legislation purchase of imported assets, including assets and installed equipment included in the purchase price at the time of calculation, calculated in the

generally established order taxes and customs duties (value added for these taxpayers) tax, as well as excise taxes accepted for reimbursement in the manner prescribed by law excluding tax) in the amount of:

debit capital investment accounts (0800), set invoices for equipment (0700), inventories accounting accounts (1000-2900);

credit 6411 «Debt on payments to the budget - taxes, customs and other benefits on obligatory payments (by types) ”account;

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When purchasing inventories in the territory of the Republic of Uzbekistan from value added tax for payers of this tax, as well excise tax to be accepted for reimbursement in the manner prescribed by law sum:

debit 4411 «Bundle on taxes and other obligatory payments to the budget fees - - benefits (types) of taxes, customs and other mandatory payments on) « account; credit 6010 "Payable to suppliers and contractors accounts "or 6120" paid to subsidiaries and affiliates accounts "or accounts receivable from various creditors (6900) or other relevant accounts;

this tax when purchasing inventories for import from value added tax for payers, as well as established by law to the amount of excise tax accepted for reimbursement in the following order:

debit 4411 «Bundle on taxes and other obligatory payments to the budget fees - benefits (types) of taxes, customs and other mandatory payments on)» account; credit 6991 «Calculated on import value added tax and excise tax tax benefits (by type) ";

value added tax and excise duty on the import of inventoriesto the amount of funds released as a result of tax exemption:

debit 6991 "Calculated on value added tax and excise duty on imports tax benefits (by type)";

credit account 8840 "Targeted tax benefits";

added when calculating the sale of products (works, services) value added tax, excise tax:

debit 4010 "Accounts receivable from customers and customers",

4120 Accounts "Accounts receivable from subsidiaries and affiliates";

credit 6411 «Debt on payments to the budget - taxes, customs and other benefits on obligatory payments (by types) "account;

Legislation on previously assessed value added tax and excise tax accept appropriate coverage: *debit 6411 «Debt on payments to the budget - taxes, customs and others benefits on obligatory payments (by types) "account;*

credit 4411 «Tax on taxes and other obligatory payments to the budget fees - benefits (types) of taxes, customs and other mandatory payments on) « account;

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Value added when selling products (works, services) funds released as a result of tax and excise tax exemptions sum:

debit 6411 «Debt on payments to the budget - taxes, customs and others benefits on obligatory payments (by types) ”account;

credit account 8840 "Targeted tax benefits";

added at the disposal of property, plant and equipment and other assets amount of value added tax:

debit taking into account the outflow of fixed assets and other assets accounts (9200);

credit 6411 «Debt on payments to the budget - taxes, customs and other benefits on obligatory payments (by types)”account;

- general expenses incurred in accordance with the legislation taxes and other obligatory payments to the budget calculated in the order sum:

debit account 9430 "Other operating expenses";

credit 6411 «Debt on payments to the budget - taxes, customs and other benefits on obligatory payments (by types)”account;

- in the general order, carried out at the expense of the profit of the enterprises to the amount of taxes paid to the budget:

- *profit to pay debit taxes and other mandatory fees accounts for use (9800);*

- *credit 6411 «Debt on payments to the budget - taxes, customs and other benefits on obligatory payments (by types)”account;*

- exempt from taxes and other mandatory payments to the budgetto the amount of funds released as a result of:

- *debit 6411 «Debt on payments to the budget - taxes, customs and others benefits on obligatory payments (by types)”account;*

- *credit 8840 "Targeted tax benefits" account.*

8840 is recorded in the account "Targeted tax benefits" exempted as a result of exemptions from taxes, levies and customs duties The use of funds is reflected in the accounting as follows:

- purchase of fixed assets, intangible assets, inventory, repayment of loans and debts, reconstruction and modernization of fixed assets when the preferential period is

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specified - the maximum of the periods at least: grace period or grace period when the actual use is over if not specified - annually:

debit account 8840 "Targeted tax benefits";

credit 8531 «Exemptions from taxes, customs and other mandatory payments vacancies "account;

the emergence of current liabilities (for example: salary, rent, targetwhen calculating contributions to state funds, etc.) When it comes to cost recovery:

debit account 8840 "Targeted tax benefits"; credit 6010 "Payable to suppliers and contractors accounts" or 6120 "paid to subsidiaries and affiliates Accounts « or 6710« Payroll employee» Accounts receivable or accounts payable to various creditors (6900) or other relevant accounts.

Without the intended use of the vacated funds exemptions from taxes, customs and other mandatory payments the order of reflection and registration in the accounting. Emptying taxes, levies and customs duties without the intended use of funds taxes, levies and customs to the budget when granting benefits on payments fees are not calculated and the purchase price of imported assets does not agree.

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When exemptions from taxes, levies and customs duties The amounts of funds released, if they are intended for targeted use if not, it is not reflected in the balance sheets of the accounting records.

Temporary exemptions from taxes, levies and customs duties In order to ensure the accounting of funds released at the time of transfer, any that are paid to the budget, unless their intended use is intended in addition to a separate balance sheet by type of taxes, levies and customs duties 013 "Temporary tax benefits (by type)" is reflected in the debit of the account.

Off-balance 013 "Temporary tax benefits (by type)" taxes, customs duties and other obligatory payments to the budget recorded in the account The amount calculated in the "Statement of Financial Performance" (Figure 2) is not reflected and does not affect the formation of financial results accordingly.

013 "Temporary tax benefits (by type) "account the amount of funds is deducted.

In this case, the information on the released funds is the grace period to be kept in the enterprise for 5 years after deregistration should.

If the funds released during the period of permanent taxes and customs exemptions each paid to the budget, unless their intended use is intended in the explanatory letter to the financial report on the type of tax, customs and mandatory payment will be explained.

Imported inventories (consignment agreement) except for imported goods) and the order in which they are reflected in the accounting account is considered in the following example we go out Spare parts were purchased from a foreign supplier.

The contract value of the parts is $ 3,000, transportation costs are $ 800 USD, insurance costs - 100 USD. Customs freight one US dollar to the Central Bank on the date of completion of the declaration

The relative exchange rate is 10,950 sums. The following customs duties were paid: customs duty 5%, value added tax 15% and customs duty 0.2%.

In both cases, the enterprise is a value-added taxpayer calculation and depending on the condition of the exemption on customs duties) we go out.

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Case 1

The company is purchasing these parts for development a temporary exemption is granted for the payment of customs duties, i.e. to the budget exempt from payment. Fixed assets of funds released as a result of concessions provided that it is directed to modernization. Enterprise value added is a taxpayer. First of all, the contract value of the parts in US dollars Multiply by the Central Bank rate on the date of completion of the customs cargo declaration We determine the contract value of the material in sums, ie 3,000 US dollars dollars x 10 950 sums = 32 850 000 sums.

The second is as a result of the temporary privilege granted for information contract parts to determine the amount of funds released

We determine customs duties based on the value of Customs fees: customs duty - 1,642,500 sums (32,850,000 x 5/100), value added tax 5,173,875 sums ((32 850 000 +

1 642 500) x 20/100), customs duty 65 700 sums (32 850 000 x 0.2 / 100). Customs duties added to the purchase price are 1,708,200 sums (1,642,500 sums) +65,700).

Third is the cost of insurance and transportation determine the equivalent. Transportation costs 8,760,000 sums ($ 800 x)

10,950 sums) and insurance costs 1,095,000 sums ($ 100 x)

10,950 sums). Other than buying parts

The amount of expenses is 9,855,000 sums (8,760,000 + 1,095,000).

The purchase price of the parts is 44,413,200 sums (32,850,000 + 1,708,200+) 9,855,000).

Transactions related to the purchase of imported parts reflected in the accounting of the enterprise as follows:

- Receipt of spare parts at purchase price:

debit 1040 "Spare parts" account 44 413 200 sums; credit 6010 «Goods to suppliers and contractors accounts payable "account 32 850 000 sums;

credit 6411 «Debt on payments to the budget - taxes, customs and benefits on other mandatory payments (by type) « account 1 708 200 sums;

loan 6990 "Other liabilities" account 9 855 000 sums;

- the amount of value-added tax acceptable for reimbursement:

debit 4411 «Payments to the budget on taxes and fees on taxes, customs and other mandatory payments benefits (by type)» account 5 173 875 sums;

credit 6991 "On value added tax and excise duty on imports accured tax benefits (by type)" account 5 173 875 sums;

as a result of exemption from customs duties on imports of spare parts to the amount of released funds:

debit 6411 «Debt on payments to the budget - taxes, customs and benefits on other mandatory payments (by type) « account 1 708 200 sums;

debit 6991 "Import value added tax and excise duty tax deductions calculated on (by type) « account 5 173 875 sums;

credit 8840 «Targeted tax benefits « account 6 882 075 sums; (6,882,075 sums = 5,173,875 + 1,708,200).

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Modernization of fixed assets released as a result of concessions When focused on: *debit 8840 «Targeted tax benefits « account 6 882 075 sums;*

credit 8530 Account "Free property" 6 882 075 sums.

Case 2

When purchasing these parts for the development of the enterprise, customs, without the intended use of the released funds temporary relief on payments.

First of all, the contract value of the parts in US dollars multiply by the Central Bank rate on the date of completion of the customs cargo declaration.

We determine the contract value of the material in sums, ie 3,000 US dollars dollars x 10 950 sums = 32 850 000 sums.

The second is as a result of the temporary privilege granted for information contract parts to determine the amount of funds released we determine customs duties based on the value of Customs fees: customs duty - 1,642,500 sums (32,850,000 x 5/100), value added tax 5,173,875 sums ((32 850 000 + 1 642 500) x 20/100), customs duty 65 700 sums (32 850 000 x 0.2 / 100). The amount of funds released as a result of the privilege is 6,882,075 sums (1 642 500 + 5 173 875 + 65 700).

Third is the cost of insurance and transportation determine the equivalent. Transportation costs 8,760,000 sums ($ 800 x 10,950 sums) and insurance costs 1,095,000 sums ($ 100 x10,950 sums). Other than buying parts

The amount of expenses is 9,855,000 sums (8,760,000 + 1,095,000).

The purchase price of spare parts is 42,705,000 sums (32,850,000 + 9,855,000) forms.

Transactions related to the purchase of imported parts reflected in the accounting of the enterprise as follows:

- Receipt of spare parts at purchase price:

debit 1040 "Spare parts" account 42 705 000 sums; credit 6010 «Goods to suppliers and contractors accounts payable "account 32 850 000 sums;

loan 6990 "Other liabilities" account 9 855 000 sums;

- on customs payments for the purchase of spare parts in addition to the balance of the amount of funds released as a result of temporary concessions Accounting:

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off-balance sheet 013 "Temporary tax deductions (by type) « account 6 882 075 sums;

- on customs payments for the purchase of spare parts vacating as a result of the concession after the expiration of the temporary

grace period write-off of funds from the off-balance sheet account:

off-balance sheet 013 "Temporary tax deductions (by type) « account 6 882 075 sums.

Fixed assets, intangible assets, installed equipment and more the formation of the purchase value of inventories is carried out in the same order is increased. 1040 "Spare parts" account instead of reflected in the accounting fixed assets accounts (0100), intangible assets Receipt Accounts (0400), Accounts Receivable Accounts (0700), capital investment accounts (0800) and other inventory the corresponding accounts of the accounts taking into account the values are debited.

The initial value of fixed assets purchased in foreign currency and the formation of the cost of inventories and their reflection in accounting order of delivery «Chapter 1. Fixed Assets Account "and" Chapter 4. Inventories account.

From the above, it can be seen that businesses typically they import material values at their own expense and at their own risk. This, of course, has its advantages and disadvantages. In this case, one of the drawbacks is that the enterprise has to sell at its own expense when importing goods, as a result of falling market prices of similar goods may be damaged. Many trades in order to avoid this risk enterprises import (purchase) goods under a consignment agreement.

In most cases, the consignment is still in demand for new goods is not formed and is applied when it is not possible to predict it. For the same reason, manufacturers of innovative goods to the seller of the goods and receive payment only after the goods are sold. A brand if not sold, it will be refunded without any paid bills.

Due to the delay in payment of consignment, the goods for the seller does not mean that it will become more expensive. In most cases, this is a form of mutual service. Such a delay in payment is new to manufacturers for the possibility of using trading areas for the sale of goods Appears as a "payment".

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A consignment agreement is a contract between a consignee and a consignor a contract for sale through a consignor, in which case the consignor enters the warehouse ownership of the goods will belong to the consignor until the goods are sold to the buyer.

A consignor is a legal or natural person who supplies goods to a consignor instructs to organize the sale, including ownership of the goods the right is left in the cosign ant, and the consignor in the name of the consignor of the goods a legal or natural person who assumes the obligation to sell for a reward is a person. Inventories sold by the consignor to his account the proceeds will be deducted from the remaining premium is the property of the consignee.

Brought to the territory of the Republic of Uzbekistan under a consignment agreement imported goods must be sold within the period specified in the contract.

This upon expiration of the term, the goods are complete, subject to the terms of the contract must be returned to the owner or partially its value at the discretion of the consignor with payment to the owner (consignor). Thus, the terms of the contract the period allotted by the consignor for the sale of the goods the terms of the commission agreement to the relationship between the parties during applied.

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Accounts payable in foreign currency to the consignee in accounting debt on the date of sale of consignment goods, the Central on the same date at the bank's exchange rate. The next account of accounts payable is above in the manner prescribed for the calculation of accounts payable.

Invoices for goods sold between the consignor and the consignor make them sale. When goods are delivered in large batches or in the case of regular delivery, depending on the volume of goods delivered payment schedule (schedule) for goods (every week, every ten days, every time sold, etc.). In this case, the contract also the movement of goods in the consignment warehouse by the consignor and their agree on the procedure and deadline for submitting balance reports possible. Reporting data with accounting data compared and if there is a difference between them, its causes are identified and appropriate adjustments will be made.

The subject of the consignment agreement is the execution of the commission agreement

i.e., the consignor does not perform the actual action, but is legal takes action

- concludes one or more contracts. By agreement it is the consignor's responsibility to provide other paid services that are not related does not enter. If it provides such services, then these are additional services and the contract between the consignor and the consignor is a mixed contract (commission agreement and paid service agreement elements). Costs for additional services paid in the general order, and by the consignor to the consignor with the buyers only the costs associated with performing the consignor's assignments to enter into transactions covered.

The cost of storing the goods in the consignment warehouse is the cost of the consignor as they are from their own or rented warehouses operating costs. They are deducted from commission activities should be covered by income. If the goods are not sold to customers, the costs associated with the return of the goods, unless the consignor is at fault must be covered by the owner of the goods, ie by the consignor (principal).

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Arrival of imported goods under a consignment agreement **off-balance sheet in the accountant's accounting 004 «Admission to the Commission** goods made

"is debited to the account and depending on the sale from the credit of the off balance sheet account 004 "Goods received by the Commission" written off.

Off-balance sheet account 004 "Goods accepted by the Commission" Analytical account submission of everything on the materially responsible persons in the act of acceptance or in the invoice or in the Customs cargo declaration at a retained price.

The consignment agreement provides for the return of goods possible. Goods purchased under a consignment agreement to the consignor in the case of refunds, reflected in the account 3290 "Other deferred expenses" customs, including the amount of value added tax of the consignor the part of the cost of payments corresponding to the share of returned goods from the account leading to the consignor's financial results (current expenses) is removed.

A trustee or principal under a mediation agreement, assignment In case of nonresident of the Republic of Uzbekistan, the tax base value added tax on goods sold is not included is determined based on the value of This is the tax base acceptance for the calculation of value added tax when the goods are imported cannot be lower than the value made.

Related to goods imported under a consignment agreement

The procedure for recording transactions in the accounting account is considered in the following example we go out Under a consignment agreement from a foreign supplier 100 benches are being purchased. The cost of each piece of equipment is $ 450 and the total contract value is $ 45,000. Customs the fees are as follows: customs duty 10%, value added tax 20% and customs duty 0.2%. One US dollar set by the central bank.

The exchange rate against UZS was as follows: Filling out the customs cargo declaration date - 10 950 sums, before the sale of lifting equipment and consignor on the date of debt repayment - 10 960 sums. 40 benches at the end of the reporting month sold out. The commission reward is 40 percent of the value of the bench. Costs associated with the process of customs clearance and storage of goods is the cost of the consignor. They are covered by the commission award need A brand has left the factory unserviceable and can be recycled otherwise, with the return of the goods, unless the consignor is at fault the related costs are borne by the owner of the goods, ie the consignor (principal) should assume. Upgrade to 5 units as a result of inspection at the time of sale the device is out of factory and can be restored was found to be At the end of the month they were returned and the consignee was at customs covered expenses at the expense of debt.

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First of all, in order to calculate customs duties, the equipment was imported to the United States the contract value in USD at the date of completion of the Customs Cargo Declaration Contract in sums by multiplying the exchange rate by the Central Bank we determine the value, i.e. 45,000 USD x 10,950 sums = 492,750,000 sums.

The second is the customs duty on the equipment based on the contract value determine the fees. Customs duties: customs duty 49,275,000 sums (492,750,000 x

10/100), value added tax 81,303,750 sums ((492,750,000 + 49 275 000) x 15/100), customs duty 985 500 sums (492 750 000 x 0.2 / 100). Purchase customs duties added to the value of 131,564,250 sums (49,275,000 sums +) 81 303 750 sums + 985 500 sums).

The following entries are made in the accounting of the enterprise.

when the equipment arrives:

debit out of balance 004 «Accepted by the Commission goods "$ 45,000;

customs, including value added tax on equipment When calculating fees:

debit 3290 «Other delayed expenses "account 131 564 250 sums;

credit sheet 6410 «On payment to the budget debt (by types) « 131 564 250 sums;

on value added tax and customs duties on equipment when the debt is repaid:

debit sheet 6410 «On payment to the budget debt (by types) « 131 564 250 sums;

credit 5110 "Account" 131 564 250 sums;

- When selling equipment:

debit 4010 "From customers and customers Accounts receivable" account 197 280 000 sums;

credit 9030 Account "Income from work and services" 78 912 000 sums; loan 6990 "Other liabilities" account 118 368 000 sums;

($ 18,000 = 40 pieces x $ 450);

(197,280,000 sums = 18,000 US dollars x 10,960 sums);

($ 7,200 = $ 18,000 x 40/100);

(78,912,000 sums = 7,200 US dollars x 10,960 sums);

($ 10,800 = $ 18,000 x 60/100);

(118,368,000 sums = 10,800 US dollars x 10,960 sums);

the cost of lifting equipment sold at the same time is deductedRelease: *in addition to the credit balance 004 «Accepted by the Commission goods « 18,000 US dollars;*

($ 18,000 = 40 pieces x $ 450);

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value added tax corresponding to the share of equipment soldfinancial costs of customs duties, including the amount results:

debit account 9410 "Sales expenses" 52 625 700 sums;

loan 3290 "Other overdue expenses" 52625 700 sums;

(52,625,700 sums = 131,564,250 sums / 100 pieces x 40 pieces);

corresponding to the share of returned (obsolete) equipmenton customs duties, including the amount of value added tax Expenditure on financial results: *debit 9410 "Sales expenses" account 6 578 213 sums; loan 3290 "Other overdue expenses" 6 578 213 sums;* (6,578,213 sums = 131,564,250 sums / 100 units x 5 units);

the cost of simultaneously returned lifting devices is deductedRelease:

in addition to the credit balance 004 «Accepted by the Commission goods « 2,250 US dollars;

($ 2,250 = 5 pieces x $ 450);

corresponding to the share of returned (obsolete) equipmenton customs duties, including the amount of value added tax to be reimbursed by deducting expenses from accounts payable (if any) if provided for in the consignment agreement):

debit 6990 "Other liabilities" account 6 578 213 sums;

credit 9390 "Other operating income" account 6 578 213 sums;

- Upon receipt of funds from customers:

debit 5110 "Current account" account 197 280 000 sums; credit 4010

«From customers and customers Accounts receivable" account 197 280 000 sums;

- when the debt to the consignor is repaid:

credit 6990 "Other liabilities" account 39 906 504 sums;

accounts with credit funds 39 906 504 sums;

(600.2 US dollars = 6,578,213 sums / 10,960 sums);

(10,199.8 US dollars = 10,800 US dollars - 600.2 US dollars);

(111,789,808 sums = 10,199.8 US dollars x 10,960 sums).

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§ 5. To operate outside the Republic of Uzbekistan account of used assets and liabilities

Outside the Republic of Uzbekistan to prepare financial statements assets and liabilities in foreign currency used to operate value must be recalculated in sums.

Activities outside the Republic of Uzbekistan.

An economy that is a legal entity in accordance with the legislation of the Republic independently by the operating entity outside the Republic of Uzbekistan activities carried out through subdivisions that are not allocated to the balance sheet.

Return the value of assets and liabilities in foreign currency in sums calculation, the exchange rate of the Central Bank of this foreign currency against the soum is carried out on.

Used to operate outside the Republic of Uzbekistan assets and liabilities denominated in foreign currency (revaluation and exchange rate) currency items of the balance sheet listed to determine the differences) in sums recalculation on the last date of the reporting month of the Central Bank and the economy operations are carried out at the rate at the date of occurrence.

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For the company to operate outside the Republic of Uzbekistan fixed assets denominated in foreign currency used, intangible assets, installed equipment, capital investments, inventories recalculation of the value in sums, the acceptance of these assets in the accounting account at the rate of the Central Bank on the date of issue.

Fixed assets, intangible assets, installed equipment value of equipment, capital investments, inventories in Uzbekistan Place of activity outside the Republic - the legislation of a foreign state or recalculate the revalued value in accordance with the rules, this recalculation the assessment is made at the rate of the Central Bank on the date of the assessment.

Financial activities outside the Republic of Uzbekistan income and expenses expressed in foreign currency, which form the results sums, the volume of Central Bank rates and their reporting period by dividing the sum of valid days by the number of days in the reporting period using the average amount of courses determined.

§6. Subsidiary for inclusion in the consolidated financial statements (subordinate) business societies, a structure allocated to an independent balance sheet recalculation of financial statements of divisions

Subsidiary economy located outside the Republic of Uzbekistan societies, the financial of the structural units allocated to the independent balance sheet reports are consolidated financial statements compiled by the parent company

The following procedures are followed by the parent company in the recalculation for inclusion in the report it should:

Subsidiary farm located outside the Republic of Uzbekistan societies, assets of subdivisions allocated to an independent balance sheet and liabilities at the exchange rate of the Central Bank on the last date of the reporting period must be recalculated;

Subsidiary economy located outside the Republic of Uzbekistan societies, the private capital of the structural subdivisions allocated to the independent balance sheet items, retained earnings (uncovered losses) of the current year except at the exchange rate of the Central Bank on the last date of the reporting period should be considered;

Subsidiary economy located outside the Republic of Uzbekistan societies, the income of the structural subdivisions allocated to the independent balance sheet, and cost items, as well as retained earnings (uncovered losses) exchange rates of the Central Bank for the reporting period and their derivatives calculated by dividing the amount by the number of days in the reporting period should be recalculated using the average amount of courses.

In case of change of the classification of activity outside the Republic of Uzbekistan, the recalculation procedures applied to the variable classification are as follows should be used from the date of change.

The company is a subsidiary (affiliate) located outside the Republic of Uzbekistan sale of its share in business companies, liquidation, share capital cover and so on. Pay dividends only in cases where they constitute a return on investment, one of the sales part of to financial results in cases of partial realization only a proportionate portion of the relevant cumulative exchange rate differences is added. Uzbekistan Balance sheet of subsidiaries (affiliates) located outside the Republic partial write off

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of value is not considered partial sale. No delayed exchange rate differences in partial write-offs not recognized in the financial results.

In case of change of the classification of activity outside the Republic of Uzbekistan, the recalculation operations applied to the changed classification are from the date of this change should be used from.

Activities outside the Republic of Uzbekistan in relation to the parent company a change in the method of implementation and financing led to a change in its classification may come. When transferring activities outside the Republic of Uzbekistan, Subsidiary (dependent) companies located outside the Republic of Uzbekistan at the time of the change in the classification, not in the form of money exchange differences arising on the recalculation of assets as private equity taken into account. A branch located outside the territory of the Republic of Uzbekistan (dependent) companies are reorganized as activities outside the Republic of Uzbekistan.

When classified, recalculated items that are not in the form of money amounts on the date of the exchange rate change and on the date of the change in these items is considered as the initial value in subsequent periods. This manufacturer the exchange differences transferred before the issue is sold as income or expense not taken into account.

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