

SOME ISSUES OF IMPROVING SECURITIES ACCOUNTING

Kamolov Abdurahmon

Namangan Engineering and Construction Institute "Economy"

Senior teacher of the department

Kholmiraev Ulugbek Abdulazizovich

Namangan Engineering and Construction Institute "Economy"

Senior teacher of the department

Phone: +99893 272 05 33

Email: xulugbek1984@gmail.com ORCID: 0000-0002-3589-373X

Abstract. The issue of organization of accounting of debit and equity securities which are type of financial assets has been highlighted from stand point on ownership. Suggested the approaching model on this direction.

Key words: debit security, equity security, financial assets, the accounting object.

In developed and developing countries, the income of entities operating or participating in the financial market from the activities of the financial sector has a significant share in the total income. So the financial market is another way for businesses to make a profit. In addition, enterprises carry out partnership-based partnerships with other enterprises to finance their business activities by purchasing their various securities, with the means of financing they gain control or management. Businesses use a variety of financial instruments to use other businesses for their operations.

In the economy of our country, the cooperation of enterprises through financial instruments has been formed and is developing. However, it should be noted that there are a number of measures that need to be taken in this regard. We believe that the effective implementation of measures will further accelerate the participation of many enterprises in the financial market.

One of the ways to organize and manage enterprises in the financial market to meet international standards in both macro and micro areas is to bring the accounting and reporting of financial investments in the accounting system of business entities, in general, the accounting system as a whole to international standards. is the purposeful use of experiments.

In this thesis, we express our views on debt and equity securities, which are only one type of financial assets, based on the goals and objectives, and their accounting and reporting. According to International Accounting Standards, financial investments in enterprises are part of a financial instrument and are described as financial assets. ^[1]

First, let's look at the purpose for which enterprises own securities, which are part of financial assets, as well as equity instruments. The goal in this regard can be divided into four major groups:

1. From debt securities (Debt Securities) - to get a return at a high rate (interest, etc.).
2. From equity securities - to get a return dividend at a high rate.
3. Profit from the purchase of debt and equity securities in the form of assets (capital).
4. Equity securities - the control of the business activities of the contributing enterprises and the provision of financial support to ensure their sustainability.

This account can only be effective if the object is managed properly. Management is based on timely, sufficient and quality information. The mechanism of how, how much and when to deliver information is organized and maintained, taking into account the purpose of management in enterprises, as well as the specifics of debt and equity securities. The purpose of management, of course, takes into account not only the requirements of internal users, but also the requirements of external users, as well as the official obligations (standards) in this regard. We express our opinion in the table below.

The table shows that the company is divided into two major types of financial assets - debt and equity securities. Each large division is classified according to whether it is planned to sell, planned to sell, or assigned to perform the necessary controls, depending on the purpose of management.

1 Table
Debt and equity securities account approach model

T ype of securities	The purpose of management	R ating pe ty	Data generation for internal users	Available to all for financial reporting
1	2	3	4	5
Debt securities (Part 1)	The sale is unplanned	At amortized cost	An appropriate accounting mechanism to provide all required information is formed	BHMS or BHXS and MHXS based on
	Planned to sell	In real value	An appropriate accounting mechanism to provide all required information is formed	BHMS or BHXS and MHXS based on
Equity securities (Part 2)	Planned to sell	In real value	An appropriate accounting mechanism to provide all required information is formed	BHMS or BHXS and MHXS based on
	Exercise control	In the fractional method	An appropriate accounting mechanism to provide all required information is formed	BHMS or BHXS and MHXS based on

Note: IFRS - International Accounting Standards.

IFRS - International Financial Reporting Standards.

BHMS - National Accounting Standards.

A separate subsection outlines the appropriate valuation method for the classified security. Column 4 of the table states that there should be an accounting mechanism assigned to formulate all the required data and information about each individual subdivision obtained. Column 5 of the table states that the information to be disclosed in the financial statements of the object should be provided to all on the basis of IFRS or IFRS and IFRS. Countries that have not yet switched to IFRSs or IFRSs will implement this process on the basis of IFRSs. Conversely, countries that have transferred their financial accounting and reporting systems to IFRS and IFRS perform in accordance with international standards. Provided that the financial accounting and reporting system is developed in accordance with the IFRS and IFRS, the objects of these accounts and their differences will be explained in accordance with the requirements of IFRS and IFRS.

From the above considerations in the development of tactical and strategic objectives of accounting policy for the accounting and reporting of debt and equity securities, which are part of the financial assets of enterprises, harmonization of national accounting objects with international accounting and reporting standards and addressing issues in developed countries We believe that its use will benefit you.

References

1. Арипов, О. А. (2017). Современные тенденции развития малого бизнеса и предпринимательства в Узбекистане. *British Journal for Social and Economic Research*, 2(5), 33-40.
2. Арипов, О. А. (2018). ОСНОВНЫЕ КОМПОНЕНТЫ ФОРМИРОВАНИЯ ДЕЛОВОЙ СРЕДЫ И МАСШТАБНЫЕ РАЗВИТИЯ В ЭКОНОМИКЕ УЗБЕКИСТАН. In Региональные проблемы преобразования экономики: интеграционные процессы и механизмы формирования и социально-экономическая политика региона (pp. 121-123).
3. Арипов, О. А. (2019). СОЗДАНИЕ БЛАГОПРИЯТНОГО НАЛОГОВОГО КЛИМАТА ДЛЯ МАЛОГО БИЗНЕСА И ЧАСТНОГО ПРЕДПРИНИМАТЕЛЬСТВА В УЗБЕКИСТАНЕ. In АКТУАЛЬНЫЕ ВОПРОСЫ СОВЕРШЕНСТВОВАНИЯ БУХГАЛТЕРСКОГО УЧЕТА, СТАТИСТИКИ И НАЛОГООБЛОЖЕНИЯ ОРГАНИЗАЦИЙ (pp. 64-68).
4. Арипов, О. А. (2019). Структурные элементы деловой среды и их влияния на функционирования субъектов малого бизнеса и предпринимательства. *Региональные проблемы преобразования экономики*, (8 (106)).
5. Арипов, О. А. (2015). Современное развитие малого бизнеса и частного предпринимательства в Узбекистане. *Молодой ученый*, (22), 332-334.
6. Арипов, О. А. (2017). Приоритетные направления развития малого бизнеса и предпринимательства в Узбекистане. *Российское предпринимательство*, 18(24).
7. Abdullayevich, A. O. (2021). Problems Of Agricultural Development In Uzbekistan. *Design Engineering*, 9724-9729.
8. Камолов, А. А., & Холмирзаев, У. А. (2016). Малый бизнес и частное предпринимательство в Узбекистане. *Вопросы экономики и управления*, (5), 182-184.
9. Holmirzaev, U. A. (2020). FINANCIAL ASSETS AND IMPROVEMENTS OF THEIR ANALYSIS. *Экономика и социум*, (1), 102-105.
10. Holmirzaev, U. A., & Juraev, E. S. (2020). PROBLEMS OF IMPROVEMENT OF DEBTOR DEBT ANALYSIS. *Мировая наука*, (1), 100-105.
11. Juraev, E. S., & Holmirzayev, U. A. (2020). SUPPORTING SMALL BUSINESS SUBJECTS BY TAX REFORMS. *Экономика и социум*, (1), 48-52.
12. Hakimov, B., Yunusov, M., & Holmirzayev, U. (2019). ELABORATION OF THE BALANCE SHEET LIQUIDITY ANALYSIS-REQUIREMENTS OF THE PERIOD. *International Finance and Accounting*, 2018(1), 100.
13. Kamolov, A. A., & Holmirzayev, U. A. (2018). ECONOMIC LAWS AND CATEGORIES. *Экономика и социум*, (2), 34-36.
14. Убайдуллаев, Т., & Холмирзаев, У. (2019). ФАКТОРЫ И ТЕНДЕНЦИИ ЭКОНОМИЧЕСКОГО РОСТА. *Мировая наука*, (1), 299-302.
15. Ўқитувчи, Х. У. А. . (2021). ҚИСКА МУДДАТЛИ ҚИММАТЛИ ҚОҒОЗЛАРНИ АНАЛИТИК ҲИСОБИНИ ТАКОМИЛЛАШТИРИШ. "ONLINE - CONFERENCES" PLATFORM, 396-399. Retrieved from <http://papers.online-conferences.com/index.php/titfl/article/view/473>
16. Juraev, E. S. (2017). World experience in small business lending.
17. Juraev, E. S. (2018). Foreign experience in conducting financial policies for the development of small business. *Russia, Экономика и социум*.
18. Жураев, Э. С. (2017). Мировой опыт по кредитованию малого бизнеса. *Высшая школа*, (11), 14.
19. Razzakov, S. J., Juraev, B. G., & Juraev, E. S. (2018). Sustainability of walls of individual residential houses with a wooden frame. *Structural Mechanics of Engineering Constructions and Buildings*, 14(5), 427-435.
20. Juraev, E. S. (2017). World experience in small business lending.—Russia. *Высшая школа*.

21. Ботирова, Р. А., Сирожиддинов, И. К., & Жураев, Э. С. (2020). Поддержка и стимулирование инвестиционных процессов в экономике в условиях коронавирусной пандемии. Экономика и социум, (5-1), 416-421.
22. Juraev, E. S. (2020). INFLATION RISK. Мировая наука, (1), 29-33.
23. Жураев, Э. С. (2018). ЗАРУБЕЖНЫЙ ОПЫТ ПО ВЕДЕНИЮ ФИНАНСОВОЙ ПОЛИТИКИ ДЛЯ РАЗВИТИЯ МАЛОГО БИЗНЕСА. Экономика и социум, (11), 357-362.
24. Раззаков, С. Ж., Жураев, Б. Г., & Жураев, Э. С. У. (2018). Устойчивость стен индивидуальных жилых домов с деревянным каркасом. Строительная механика инженерных конструкций и сооружений, 14(5).
25. Ibrogimov Sherzodbek Halimjon ogli, "DIGITAL ECONOMY AND FACTORS OF ITS DEVELOPMENT IN THE CONDITIONS OF PANDEMIC IN THE REPUBLIC OF UZBEKISTAN", IEJRD - International Multidisciplinary Journal, vol. 6, no. 5, p. 5, Nov. 2021.
26. Ibrogimov Sherzodbek Halimjon Ogli, Obbasov Ilyosbek Abdulhamid Oglu."Peculiarities of the Development of Industrial Production in Namangan Region", Volume 9, Issue XI, International Journal for Research in Applied Science and Engineering Technology (IJRASET) Page No: 544-547, ISSN : 2321-9653
27. Ubaydullaev Toxirjon Abdullajanovich, & Ibrogimov Sherzodbek Halimjon ogli. (2021). ОПРЕДЕЛЕННЫ ОСНОВНЫЕ НАПРАВЛЕНИЯ ДИВЕРСИФИКАЦИИ ЭКСПОРТА ПРОМЫШЛЕННОЙ ПРОДУКЦИИ НА ОСНОВЕ ЛОКАЛИЗАЦИИ. Международный междисциплинарный исследовательский журнал Galaxy, 9(12), 70-75.
28. Сабайдуллаева Марксамат Абдулходиевна и Умурзаков Дилшодбек Хакимович. (2021). СИСТЕМНЫЕ ОСНОВЫ ГОСУДАРСТВЕННОГО РЕГУЛИРОВАНИЯ МАЛОГО БИЗНЕСА И ЧАСТНОГО ПРЕДПРИНИМАТЕЛЬСТВА. *Международный журнал междисциплинарных исследований Galaxy*, 9(12), 63-69.
29. Камолов Абдурахмон. (2021). РОЛЬ ПРОМЫШЛЕННЫХ ПРЕДПРИЯТИЙ В РАЗВИТИИ НАЦИОНАЛЬНОЙ ЭКОНОМИКИ. *Международный междисциплинарный исследовательский журнал Galaxy*, 9(12), 76-81.
30. Юлдашев, А. Я., & Зайлиев, А. А. (2016). Роль местных бюджетов в развитии социальной сферы в Узбекистане. Молодой ученый, (29), 560-561.
31. Ходжибаева, И. В. (2017). Модернизация промышленности экономики. Важность структурных изменений. Актуальные научные исследования в современном мире, (1-7), 176-179.
32. Сирожиддинов, И. К., & Ходжибаева, И. В. (2020). Инновационные процессы в экономике регионов в условиях коронавирусной пандемии. Молодой ученый, (20), 449-452.
33. Ходжибаева, И. В. (2020). Механизм государственного регулирования инвестиционной деятельности. Экономика и социум, (3), 563-565.
34. Sirojiddinov, I. Q., & Xodjibaeva, I. V. (2021). Factors affecting regional investment potential. ASIAN JOURNAL OF MULTIDIMENSIONAL RESEARCH, 10(5), 404-409.
35. Сирожиддинов, К. И., & Ходжибаева, И. В. (2016). Стимулирование и поддержка инновационного развития малого бизнеса в Узбекистане. Молодой ученый, (10), 873-875.