

The Current State of Organization of Cash Accounting in Economic Entities Based on International Standards of Financial Reporting

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Abstract: The article describes the organizational aspects of accounting for cash in business entities, the procedure and analysis of compiling a cash flow statement by direct and indirect methods based on international financial reporting standards.

Keywords: Cash, cash flow, cash equivalents, cash flow statement, cash liquidity ratios, cash flow frequency.

INTRODUCTION

Uzbekistan Republic President " Shareholding in societies modern corporate management styles current reach measures about " gi 2015 year 24 in April PF -4720 numerous To the decree mainly shareholding societies of activity efficiency increase and corporate management system improvement commission 2015 of the year 1 to July until shareholding of societies yearly financial the report international to standards according to publication reach fixed because , " Kuvasoy cement » in AJ also from 2015 starting from 1- numerous MHHSS – " Financial ". of the report international standards the first times apply " named to the standard mainly financial reports transformation to do process to the road placed

RESEARCH MATERIALS AND METHODOLOGY

Money funds concept according to one row foreign and local scientists own thoughts who said :

Russian scientist V. V. Kovalev's stated " Money funds - money (cash or cash without money) in circulation has been of the enterprise funds sum is "

Yu . Brigham to his opinion according to " money the concept of " flow ". known one period during to the enterprise come falling pure money funds " is considered

Economist scientist I. A. Blank money flow only investment activity point of view in terms of seeing output : " money cash **-flow** to the investor returnable money in the form of of investments effect descriptive main indicator as learned Amortization of tangible and intangible assets is the basis of investment cash flow amount and benefit organize will do".

According to foreign economists B. Needles, H. Anderson and D. Caldwell, "Money is the main unit of measure for the calculation of commercial activity in current financial resources is" that is described.

B. Needles said, "Money is in the cash register of the enterprise and in the bank calculation in the number has been money, also money equivalents understood" it is said.

A.A. Karimov, F.R. Islamov and A.Z. Avlokhlovov "All funds account in books intermediary that it was because of of course republic people in the farm of funds one in the mood circular rotation, market economy in the field activity to keep provide for all mutually payments and mutually calculations right and own in time execution must Own in turn money funds, payment, calculation

and credit has a serious impact on the timely and effective implementation of transactions" that they emphasize.

Uzbekistan Republic accounting account national standard Number 9 BHMS

It is called "Cash Flow Statement". According to clause 5 of this standard, **Money funds** — at the checkout cash money and demand by doing removable deposits, also defined as funds in the bank's settlement, currency and other accounts given **Cash equivalents** are quickly and easily exchanged for a certain amount of money and in value changes because of so much a lot has been short term, high liquid investments (financial deposits) are interpreted as.

In accordance with the international standards of financial reporting, the 6th of BHXS No. 7 cash is defined as follows: "Money is cash and including demand deposits". And the equivalent of money "short easily convertible into term, fixed amount of money and of value change in terms of irrelevant level at risk have has been high liquid investments" that defined.

Also money funds analysis according to N.F. Ishankulov his own scientific at work village economy in enterprises money funds flows management, money accounting and reporting of flows based on national accounting standards improvement, money flows analysis and him improvement issues in detail stopping past

In the dissertation grouping, comparison, analysis and synthesis, induction and deduction, statistics, economic analysis, economic-mathematical analysis, discounting like of methods used.

RESEARCH RESULTS

International standards of accounting of funds in economic entities based on be conducted provide for, No. 8 BHXS "Account policy, account in the grades changes and mistakes" named to the standard according to "Account policy" will be developed and to maintain the account of funds based on international standards the following aspects in detail open to be given must

I. Money funds and their equivalents :

- Accounting principles;
- Assets admit get;
- Money funds and his of equivalents description;
- Information light up to give

Financial reporting in joint stock companies based on international standards accounting account organize reach national in standard made up yearly financial reports transformation to do method through done is increased. But international parallel reporting based on standards for joint-stock companies big cost and qualified personnel demand is enough. That's it because of shareholding transformation of financial statements of companies based on international standards to do high effect gives

Cash flow accounting based on international standards of financial reporting transformation in doing the following from standards wide use to the goal according to:

No. 1 BHXS - "Financial the report present reach";

BHXS No. 7 - "Report on the movement of funds"; No. 8 BHXS – "Account policy, account in the grades changes"

BHXS No. 21-"Effects of changes in exchange rates"; No. 29 BHXS -"Hyperinflationary in economics financial report";

No. MHXS - "International standards of financial reporting for the first time apply".

Basically, financial reports national from the standard international to standards transformation covers a five-year period, i.e. 2019-2023. Based on this, the report on the movement of funds is international when compiling on the basis of standards, first of all, "Profits and losses and total

income about report", second in line "Capital change about report", the third in line "Financial condition about report" forms from the composition after is done.

Above of forms the main thing calculated "Financial condition about in the form of "report", the amount of funds is shown separately and its form is years in Table 1 on given.

"Kuvasoysment" AJ's main account number Kapitalbank stock- commerce of the bank Tashkent city in the branch activity walks Current account All transactions are in the prescribed form with the consent of the account holder payment (bank) documents based on done is increased. To these the following includes: checks, money order notices, payment orders, payment applications. 2023 year 31 current as of December in the account 4 038 a thousand soum money the remainder is available.

Table "On the Financial Status" of "Kuvasoys Cement" JSC in 2019-2023 in the report money funds and their by equivalents indicators dynamics (thousand in soums)

Indicators	2019	2020	2021	2022	2023	2023 year
						to 2019 relatively the difference
Calculation money in your account	754	829	912	1003	4038	3284
Other money	-	-	-	-	-	-
Total money funds and their	754	829	912	1003	4038	3284

In our opinion, the money in the current plan of accounts reflect the account of funds to continue intended accounts to open to the goal according to is considered Because, accounting in accordance with the requirements of international financial reporting standards the following 2500 in joint stock companies for maintenance "Money and their equivalents account" synthetic account to open to the goal according to is considered (2- table):

2. Table Economy host subjects financial and economic of activity accounting

Suggest that the account be included in the chart of accounts being carried out worker accounts

Cody	Schyot's name
2510	National in currency money funds
2511	Foreign in currency money funds
2520	Bank in the account money funds
2530	On the road money funds
2540	In use limited money funds
2550	Electronic money funds account
2560	Other money funds and their equivalents

This of accounts application money funds account in getting "Quvasay cement" AJ's international standards based on to be built account of politics worker accounts plan based on work developed. Based on the opinions and comments from the results of the research "Monetary movement about of the report directly method the following in the form reflection to continue offer we will (Table 3).

3. Table Money funds movement about report (directly method)

From customers money receipts	XXX
Mol delivery givers and to employees paid money funds	(XXX)
Operation activity according to money funds	XXX
Paid percentages	(XXX)
Paid taxes	(XXX)

Operation activity net on money funds	XXX
Investment activity according to money currents	
Main tools shopping	(XXX)
Main tools from selling fell revenue	XXX
Received investment revenues	XXX
State of subsidies taken	XXX
Intangible assets shopping	(XXX)
Investment activity net on money funds	(XXX)
Financial activity according to money currents	
Promotions from the emission receipts	XXX
Long term debts turn off	(XXX)
Long term debts according to inputs	XXX
Paid dividends	(XXX)
Rent according to of obligations extinguish	(XXX)
Financial activity net money on funds	XXX
Money funds and their of equivalents pure change	XXX
Report period per head money funds and their equivalents	XXX
Report period to the end money funds and their equivalents	XXX

The indirect method of cash flow statement is direct The method differs from each other in detail only in terms of operational activity and its form the following in the table cause let's go:

4. Table Money funds about the movement report (indirect method)

Indicators	Cody
Operation activity according to money currents	
Tax until paid benefit	
Corrections:	
Attrition	
Intangible assets wear and tear	
State of subsidies wear and tear	
Main tools from the account from release seen damages	
Calculated investment income	
Calculated financial expenses	
Reserves increase or decrease	
Debtor of indebtedness decrease	
Creditor of indebtedness growth	
Contractual of assets growth	
Operation activity according to money funds	
Paid percentages	
Paid taxes	
Operation by activity pure money funds	

Money funds movement about of the report indirectly method investment and financial direct method of activities with one different will be

Money in business entities accounting and analysis of international funds standards based on in improvement money funds account financial of the report international standards based on improvement, economy host in subjects money funds analysis improvement aspects revealed.

DISCUSSION

Our country to independence from what he achieved after all fields like economic of the field theoretical aspect too international standards level take in output. Accounting account international standards level deliver for, the first queue finance of activity sketches plan by improving and from January 1, 2002, a new plan of accounts at the level of international requirements to power entered. With that together independence years accounting at the expense of one A number of new forms of financial reporting have come into effect. One of them is Uzbekistan By order No. 140 of the Ministry of Finance of the Republic of December 27, 2002 approved "Money currents about report" is the form This report of funds for operational, investment and financial activities of the enterprise status for a certain reporting period and funds in this period to change explaining give take need But mostly in enterprises money Continuous monitoring of flows and this control is a modern economic analysis It was not possible to implement using advanced methods, as a result, the enterprise year he knows how much net profit he got in the end, but how much is in that net profit not yet collected, the company's receivables, how many are payables, etc how much is not made in the current period, but is deducted from the profit, depreciation and others expenses that and as a result of the firm pure money funds how much that in determining to difficulties face is getting married. Offer as we say maybe

"Money funds movement "about". report shape another report shape information with organic in dependence preparation and present reach to the goal according to will be was

Money funds about data, users by the ability of society to generate cash and their equivalents and of society this money from streams use the need assessment for basis they create. BHXS 7 presenting and disclosing information on cash flows to give for requirements defines.

Money funds about report, another financial reports with together when used to users of society pure in assets changes, their financial structure (liquidity and solvency) and its cash flows in order to adapt to changing opportunities and conditions amount and to the deadlines effect show get ability evaluation for with information provides. Money funds about data of society money in the assessment of the possibility of generating funds and their equivalents useful and applicable to users of various business entities upcoming money of streams given (discounted) value evaluation and to compare models work exit enable gives He, also different different economy host of subjects operational activity indicators about of reports comparability increases, because he one different operation and of events different accounts taken consequences eliminate does.

there are 2 forms of the "Cash Flow " report method (direct and indirect) and report form prepared in both ways information mainly from the statement of "Profit and losses and total income" and "Financial condition about". report from the forms using is made. This while first of all in the enterprise account system much facilitates; secondly, report information between differences eliminate reach they are according to mutually makes sense dependence to the body brings; thirdly, "Money funds movement "about". report shape international to the requirements of the standards full answer can give

From this come came out without "Quvasay cement" AJ's money funds the structure of the report on the direct method by the section of years in Table 5 in detail shape cause let's go

5. Table "Kuvason cement" of the joint stock company 2019-2023 years according to MHXS based on "Money funds movement about report" of form indicators

(thousand in soums) Indicators	2019	2020	2021	2022	2023	2023 year 2019 year with differentiation
Operation activity according to money funds flow						
goods sell, work done and shown from services revenue	1310150	1441165	1585282	1902338	625 058	(685 092)
operational activity other on receipts	(34632)	(38095)	(41905)	(46094)	(117982)	(83 350)
goods, work, services delivery to the givers payments	710740	781815	859996	(945996)	(330039)	(1 040 779)
worker to employees payments	(129482)	(142431)	(156674)	(172341)	(33183)	162 665
paid (covered)	(18808)	(20689)	(22758)	(25034)	(38664)	(19,856)
profit tax						
paid another taxes					(92904)	(92,904)
Operational activity according to total money funds flow	535592	589151	648066	712873	12286	(523 306)
Investment activity money on currents						
main tools from selling revenue						
main tools on purchase payments	(5131)	(5645)	(6209)	(6830)	(9902)	(4 771)
Investment another of the activities money receipts and payments						
Investment by activity total money funds flow	530461	583507	641857	706043	2384	(528 077)
Financial activity according to money funds currents						
credit and debts in the form of receipts						
credit and debts return						
paid (received) dividends	(35705)	(39275)	(43203)	(47523)	(8554)	27 151
paid (received) percentages	(7770)	(8547)	(9402)	(10342)	3135	10,905
paid (covered) profit tax						
Financial activity other money on funds flow						
Financial activity according to total money	(43475)	(47822)	(52605)	(57865)	(5419)	38,056

funds flow						
Total money funds and their equivalents growth (decrease)	126	139	153	2357	(3035)	(3161)
Money per period funds and their of equivalents the remainder	1263	1389	1528	1681	4 038	2 775
Money at the end of the period funds and their of equivalents the remainder	1389	1528	1681	4038	1 003	(386)

Operational statement of the society's cash flow in 2022 1,902,338.0 thousand soums received in the item of funds for activities, 1,189,466.0 thousand soums soum exit has been Operation activity according to total money funds flow (input) 712 873.0 thousand soum organize reached

Operational statement of the society's cash flow in 2023 591,875.0 thousand soums received in the item of funds for activities, 579,589.0 thousand soums was the output. Total cash flow (income) from operating activities is 12,286.0 thousand soums organize reached

In 2022, the total cash flow of the society for investment activities (income) is 706,043.0 thousand soums. This amount is the purchase of fixed assets paid on money funds.

In 2023, the total cash flow of the society for investment activities (income) is 2,384.0 thousand soums. This amount is the purchase of fixed assets paid on money funds.

Total cash flow for financial activities of the society in 2022 (income) is 57,865.0 thousand soums. This amount is 47,523.0 paid dividends thousand soums, interest to pay for 10 342.0 a thousand soum money funds is considered

Total cash flow for financial activities of the society in 2023 (income) 5,419.0 thousand is soum. This amount dividends paid 8,554.0 thousand soums, received interest 3 135,000 soums of money funds.

In 2022, the growth of total cash and cash equivalents is 2,357.0 a thousand soum organize reached if 2023 in while total money funds and their the decrease of equivalents amounted to 3,035,000 soums. 2022 at the beginning of the period the balance of funds and their equivalents is 4,038.0 thousand soums, 2023 period to the end money funds and their of equivalents the remainder 1 003.0 a thousand soum organize reached

Above financial of the report international standards based on made up "Financial condition about report" information according to "Quvasay cement" shareholding of society to payment ability reflection bringer liquidity indicators In Table 6 given.

6. Table "Kuvasoy cement" of the joint stock company 2022-2023 years according to MHXS based on money of funds liquidity coefficients analysis

Indicators	Formulas	2019	2020	2021	2022	2023	2023 year 2019 year with different anishi
Current liquidity coefficient	Short term assets/Short term obligations	4.6	5.0	5.5	6.1	12.9	+8.3
Absolutely liquidity coefficient	Short term assets-Reserves/Winter a term obligations	2.4	2.7	3.0	3.3	9.6	+7.2
Absolutely (instant) liquidity coefficient	Funds and their equivalents /Short term obligations	0.15	0.16	0.18	0.2	0.06	-0.09

Based on the above analysis, "Kuvasyo cement" money of the joint stock company funds circulation periodicity to determine for, of reserves turnover period(days), receivables of indebtedness turnover (days), creditor Debt turnover (in days) is carried out and its analysis years according to In Table 7 cause let's go

7. Table

"Quvasay cement" shareholding of society 2016-2020 on MHXS based on money funds circulation periodicity Indicators	Formulas	2019	2020	2021	2022	2023	2023 year 2019 year with differentiate sh
Reserves turnover (days) (1)	ZA	48	53	58	4	74	+26
Debt of indebtedness turnover (days) (2)	DQ	23	25	28	1	34	+11
Lending of indebtedness turnover (days) (3)	KQ	9	10	11	2	13	+4
Funds circulation cycle (1+2-3)	PMA=ZA+DQ-KQ	62	68	75	3	95	+33

Above from the table let's see maybe money funds circulation periodicity year after year increased we can see.

CONCLUSION

Economy host in subjects money funds account and analysis improvement on the surface take went studies as a result the following conclusions were reached:

1. Foreign and national economist of scientists opinions generalized without "money funds" to the concept the author by an improved definition was given: "Cash funds - immediate payment of obligations for use possible has been all kind of funds own into takes Money funds financial in institutions current in accounts leftovers, cash bills, coins, currencies, petty cash and financial institutions accepted for term deposits and disposal by the enterprise in the cash register concrete passing to be given money documents. This held money documents simple checks, checkout warrants, customers checks, money transfers and another calculation tools enters". Balance "Money funds" in the article residual money who access their accounts all kind of funds reflection makes
2. With the correct organization of the calculation of funds in enterprises at the same time, it is important to manage it correctly and wisely. Because in the enterprise non-uniform flow of funds to the company's funds affects the provision of their needs and their rational management. In such conditions, new ways of managing money in enterprises are developed requires exit. In our opinion, the creation of these methods achieves the following three goals opportunity gives:
 - Cash money of income speed increase;
 - The need to make a payment on the obligations of the past period and its payment term (time). reduction;
 - Enter done cash money from funds efficient in order maximum use
3. Enterprise account of politics worker sketches plan for Account 2500 "Money funds and their equivalents" synthetic and sub accounts as 2510- "Cash in national currency", 2511-Cash in

foreign currency, 2520- "Bank in the account money funds", 2530 on the road money funds" 2540- "In use limited money funds", 2550-"Electronic money funds account", 2560-"Other money funds and their equivalents" account according to addition accounts work developed.

3. Financial report of information each other with dependence sure be expressed provide in order to "Financial condition about report", "Profit and damages and total income about in reports information past it is possible to analyze with the data of indicators in the reporting period that it was in consideration received without "Money funds movement about report" It is recommended to express the data in a case that includes two reporting periods done
4. Based on the international standards of financial reporting "Cash flow about of the report directly and indirectly in methods make up order work developed.
5. Money handling activity types according to again composition issue solution done. This composition is based on international accounting standards and national accounting standards standards requirements come came out without marked. To him according to money handling as follows composition defined:
 - operational from activity money funds flow;
 - financial from activity money funds flow;
 - investment from activity money funds flow.

In practice order according to investment benefit and financial service from showing money funds flow and from taxation money of funds flow separately that the composition is inappropriate found and to them according to the content of the relevant lines again was composed.

6. A cash flow report form has been developed. This is it form two from the method organize found: the first method "directly", second method while

"indirectly" that fire offer done. Theirs each one composition again work released Foreign of investors financial from reports directly interest in the increase important role plays this while of society financial situation in defining money income of funds and output identification service does.

7. Financial statements of economic entities based on the MHXS in the analysis "Money a contract cycle " ie of reserves rotation coefficient, receivables of debts rotation coefficient and it is necessary to determine the turnover ratio of creditor debts. And this is the society current assets in the part money funds with how much a lot provided set gives

Wide implementation of the scientific results presented in the research is economic host in subjects international standards based on money funds account and analysis to improve service does.

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