

## THE PURPOSE, TASKS AND SOURCES OF INFORMATION FOR THE ANALYSIS OF THE MOVEMENT OF FUNDS

*Djo‘rayev Davlat Djonibekovich*

*\* Chief accountant of Uzbekistan-Japan Youth Innovation Center*

**Abstract:** Construction is one of the main sectors of the economy of the Republic of Uzbekistan, as a result of which new and existing capital funds (buildings, structures, machines, equipment) are created. ' and resources) plays an important role. The main goal of analyzing the movement of funds of enterprises and organizations is to obtain general information about the future state of the enterprise, and it is necessary to have information about the funds of the enterprise, that is, working capital. To find out, it is determined by analyzing the information in the cash flow statement.

**Keywords:** income and outflow of funds, positive balance, national currency.

The main tasks of analyzing cash flows in construction organizations are as follows.

- give a correct, accurate and objective assessment of the movement of funds;
- evaluating the movement of funds in operational activities;
- to determine and evaluate the net income and expenditure of the company's current, investment and financial activities;
- an in-depth study of the composition of sources of income and outflow of funds;
- determining the optimal option of the amount of funds;
- studying the movement of foreign currency funds of the enterprise and evaluating the factors affecting it;
- to determine the possibilities of increasing the positive balance in the net cash flows of the enterprise and so on.

The most important source of information on the movement of funds is Form 4 "Cash Flow Report", Form 1 "Statistical report on the main indicators of the enterprise's financial activity" and Accounting serves as an important source of data for accounts 5000-5900 in the chart of accounts. These are the following accounts

- 5000 cash register accounts;
- 5010-national currency accounts;
- 5020-money in foreign currency;
- 5100 accounts accounting for funds in the settlement account;
- Account book 5110;
- 5220-foreign currency accounting accounts;

- 5210 domestic currency accounts;
- 5220-foreign currency accounts;
- Accounts accounting for funds in special accounts in the bank 5500;
- 5510- letters of credit;
- 5520 check books;
- 5530-other special schools;.
- 5560-cash equivalent accounts;
- Accounts accounting for funds (transfers) on line 5700;
- Funds (transfers) on route 5710;
- 5800 short-term investment accounts;
- 5810-securities;
- 5820-issued short-term loans;
- 5890-other current investments;
- 5900-accounts accounting for deficits and impairment losses and other current assets;
- 5910-"Deficits and losses due to impairment of value";
- 5920- "Other current assets";

Transactions related to the movement of funds are expressed through the following accounts, and these accounts are also the most important source of information.

"Cash flow statement" reflects all changes in the company's financial resources from the point of view of funds.

Attaching to the cash flow report, we can get a "reference on the movement of foreign currency funds", which provides information on the balances at the beginning and end of the period, income and expenses of foreign currency funds.

All changes that occurred in the process of daily economic activity are reflected in such an order that it is between the balance of funds and their equivalents, i.e. short-term highly liquid investments, freely negotiable funds allows mutual identification between

One of the most important aspects of working with financial information is its analysis. In the analysis, a number of indicators are used, which are the basis for drawing conclusions in the study of economic activity.

Issues of improving the "Statement of Cash Flows".

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The financial report is prepared in order to provide users with information about the company's financial condition, financial results, and changes in its financial condition.

In the financial reporting system, the "cash flow report" illuminates the movement of the most liquid assets of the enterprise - funds, according to the types of activities during the reporting period, and helps to assess changes in the financial situation.

The cash flow statement is the only form of reporting among financial statements that is prepared according to the cash method. the possibility of a deeper analysis and accurate assessment of the changes in the formation will appear. The possibilities of this report form include forecasting the future movement of funds in the enterprise, effective management and control of the movement of funds, determining the degree of conversion of income into money, and determining the operational cycle widely available.

According to the regulatory documents, the cash flow report should reflect the movement of funds by year, grouped by operations, institutions and financial activities. The listed activities are "N9 Cash flow The report is classified as follows in the national accounting standards

"Operational activity is the main income-generating activity of an economic entity, as well as other economic activities not related to investment and financial activities of the entity.

Investment activity - purchase and sale of long-term assets and other investment objects not included in cash equivalents.

Financial activity is the activity of an economic entity, as a result of which there are changes in the amount and composition of own funds and debt funds.

Judging from the content of the definitions, in our opinion, there are controversial situations in the form of the "Cash Flow Statement" in current practice and the methodology of its preparation.

In the movement of funds, there are such cash receipts and outgoings that do not directly belong to any activity, but rather occur as a derivative of one of the activities. These are the interest paid when attracting financial resources, dividends paid, interest received from investments and received dividends, for which there are controversial cases on the issue of reflecting cash flows in the relevant report.

It is known that interest and dividends received are income from investments in the form of debt and shares, that is, the results of investment activities. is the fee paid for financial resources, that is, the results of financial activity.

Paragraphs 24 and 25 of the national accounting standard BHMS entitled "cash flow statement" describe the criteria for reflecting interest and dividends in the cash flow statement as follows;

"24. Paid and received interest and dividends for banking institutions are classified as operating cash flows. For other economic entities, paid and received interest and dividends can be classified as cash flows from operating activities, because they are net income or added to the determination of damages.



"25. Dividends paid can be classified as financial cash flow, because they are the fee paid for obtaining financial resources.

It follows that in the statement of cash flows of economic entities prepared for the reporting period, the paid and received interest and dividends should be shown in the operational activity section, and the paid dividends should be shown in the financial activity section. can be displayed.

Now approved by the order of the Ministry of Finance of the Republic of Uzbekistan No. 140 of December 27, 2002 "Report on cash flows (Form 4)"

If we look at the content, it is to reflect the interest received and paid

Line 110 in the "Financial activity" section, line 120 in the "Financial activity" section is allocated to reflect received and paid dividends.

It follows from this that the criteria established in clauses 24 and 25 of BHMS entitled "N9. Cash flow statement" on reflecting the inflow and outflow of funds on received and paid and received dividends and the Minister of Finance The contents of the cash flow statement, approved by Order No. 140 dated December 27, 2002, are inconsistent.

In our opinion, in order to eliminate this problem, it is necessary to improve the "Cash flow report (Figure 4) and related regulatory documents.

In Uzbekistan, accounting accounting interacts with the international standards of financial reporting in the development of national accounting standards, taking into account the characteristics of the national reporting system, it is necessary to establish some strict standards. Because the international standards of financial reporting are prepared as a recommendation for the countries adopting these standards and do not determine the strict forms of financial reporting.

"N9. The cash flow report is developed in accordance with the international financial reporting standard "N7. Statements of cash flow" named "National Accounting Standards (BHMS)" and its clauses 24 and 25 Prepared on the basis of clauses 33 and 34 described in the recommendation description of IFRS 7, however, paragraph 33 of International Financial Reporting Standards (IFRS) No. 7

Paid interest and dividends can be classified as cash flows for financial and investment activities, as they are expenses for attracting financial resources or income from investments, as stated in Rule No. 9 of Accounting not taken into account in national standards (BHMS).

Based on this, taking into account that strict forms of financial reporting are established in our republic, it is appropriate in our opinion to edit paragraphs 24 and 25 of the National Accounting Standards (BHMS) entitled "9- Cash flow statement" in the following order. ladi

Interest and dividends paid to banks, credit organizations and investment funds are classified as cash flows from operating activities. Dividends paid to these institutions are classified as cash flows from financial activities.

25. Interests and dividends received for business entities are classified as cash flows from investing activities, because they are income from investments. And interest and dividends paid are



classified as cash flows from financing activities, because they are fees paid for the financial resources involved

Due to the fact that the structure of the financial statements, including the cash flow statement, in Uzbekistan is defined in a strictly defined form, in our opinion, the normative rules related to the reflection of information in the accounts are recommended in the form of "can be classified" in normative documents. rather, it is appropriate to define it as a strict criterion.

Another problem that exists in the current form of the cash flow statement is the issue of reflecting the movement of funds under financial leases. "Cash flow to In the report (Fig. 4) on the financial lease transaction, line 160 is allocated in the "financial activity" section for cash inflows and outflows. In fact, the financial lease should be divided into two parts in relation to the enterprise.

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