

THE CONCEPT OF CAPITAL INVESTMENTS IN CONSTRUCTION ORGANIZATIONS, THE MAIN TASKS OF THEIR ACCOUNTING

I.Sh.Kabulov, I.B.Sapayev, A.O.Rahimov, A.M.Saparbekov, D.Sh.Toshpo'latova, B.S.Koptileuov, S.A.Alisherova, Sh.S.Abdusaidov

Tashkent Institute of Irrigation and Agricultural Mechanization Engineers, National Research University, Tashkent, Uzbekistan

E-mail: ilyoskabulov00@gmail.com

Abstract: Implement five-year regional programs developed in the section of districts and cities for 14 regions , socio-economic development Developing and implementing a program of practical measures for cities and districts with unsatisfactory rating indicators, further improving the urbanization policy to improve the living conditions of the population in the regions, taking measures to transform the cities of Samarkand and Namangan into "cities of millions" in the future, New Reviewing and commissioning the first few areas of Andijan city, increasing the urbanization level of Kashkadaryo region to 50%, introducing the "Usability of Cities" index, which evaluates the comfort of the lifestyle of the people in cities, digitizing cities, improving the quality of construction and design works, and developing them in accordance with the concept of "Smart City" , establishment of innovative educational and production technology park "INNO" established in Tashkent city in 4 regions, creating high added value in districts being transformed into innovative regions mastering innovative product production technologies, combining scientific research conducted in the field of architecture and construction in higher education institutions with practice, technical regulation of the construction industry, fundamentally improving the system of development of urban planning documents of settlements and developing and implementing a program for providing urban planning documents, On the basis of the development of the master scheme of settlement, the construction of more than 19 million square meters of modern housing instead of outdated houses in the cities, and the creation of conditions for the relocation of more than 275 thousand families to new massifs, capital investments are of great importance in achieving these goals.

Keywords: capital investment, technology park, innovative product production.

Introduction

Capital investment is a set of expenses aimed at expanding the reproduction of the economy and improving its quality. The amount of capital investments is determined in relation to the total amount of expenses made at the expense of all sources of financing for the construction, expansion, technical re-equipment of enterprises and maintenance of their production capacities, as well as the purchase of equipment, vehicles and other fixed funds for production purposes.

To the amount of capital investments:

37	ISSN 2349-7793 (online), Published by INTERNATIONAL JOURNAL OF RESEARCH IN COMMERCE, IT, ENGINEERING AND SOCIAL SCIENCES., under Volume: 17 Issue: 02 in February-2023 https://www.gejournal.net/index.php/IJRCEISS
	Copyright (c) 2022 Author (s). This is an open-access article distributed under the terms of Creative Commons Attribution License (CC BY). To view a copy of this license, visit https://creativecommons.org/licenses/by/4.0/

- the main costs of building and starting the enterprise (start-up-adjustment costs);
- costs of purchasing fixed assets for working institutions (schools, hospitals, kindergartens, etc.) according to Article 12 of the budget classification;
- costs of preparation of structural samples of scientific and research devices, as well as experiments of machines and equipment installed for industrial tests and testing of accepted inventions;
- the formation of the main herd, which is carried out according to the plan for the maintenance of agriculture with funds, as well as the costs of purchasing poultry, rabbits, fur animals and bee families are included;

In the activities of entities, there are also such expenses that are not included in the amount of capital investments according to the established procedure;

- capital repair (repair) costs of buildings, facilities, equipment and other fixed assets;
- land and forest construction works, as well as land improvement costs;
- start-up - expenses for disassembling and assembling equipment during adjustment work;
- costs of assembling, correcting defects in assembly and testing related machines, equipment and devices;
- the cost of assembly and disassembly of some construction machines and equipment included in the cost of construction and assembly works;
- liquidation costs of fixed assets;
- the cost of disassembly, dismantling of equipment and the like (except for the work provided for in the construction estimate related to the preparation of the site for new construction or the repair and expansion of existing enterprises);
- the value of temporary (not included in the title list) buildings, structures and devices (offices and foremans, warehouses, showers, heating, guardhouses, warehouses and sheds at the facility) that are carried out at the expense of additional costs of construction organizations during construction;
- the cost of special warehouses and equipment (used in serial or mass production of certain items or in the fulfillment of certain orders);
- the value of details, blocks, constructions and other construction materials brought or prepared at the construction site, but not involved in the work;
- the cost of equipment, spare parts taken into account in wholesale prices;
- the cost of works performed by builders for other enterprises and organizations based on the contract.

The main tasks of capital investment accounting .

The purposes of accounting for capital investments include:

- timely, complete and accurate reflection of all capital expenditures made in the objects to be taken into account by type;
- ensuring control over the implementation of the capital investment plan, production capacity and capital equipment commissioning plans;
- it is possible to include the implementation of the plan determined on the basis of financing and the control over the mobilization of internal reserves.

Main part

38	ISSN 2349-7793 (online), Published by INTERNATIONAL JOURNAL OF RESEARCH IN COMMERCE, IT, ENGINEERING AND SOCIAL SCIENCES, under Volume: 17 Issue: 02 in February-2023 https://www.gejournal.net/index.php/IJRCEISS
	Copyright (c) 2022 Author (s). This is an open-access article distributed under the terms of Creative Commons Attribution License (CC BY). To view a copy of this license, visit https://creativecommons.org/licenses/by/4.0/

In new constructions, capital investment accounting and control over the progress of construction is carried out by the directorate of the enterprise under construction, and in the case of existing enterprises, the capital construction department (management) directly subordinates to the head of this enterprise. the construction under construction is carried out at the expense of the funds provided in the estimates of the enterprise directorate, and in the operating enterprises, the maintenance costs of the capital construction department , at the expense of the funds provided in the period cost estimate.

under construction also conduct accounting of capital investments of existing enterprises and organizations that are builders.

construction and installation works are performed under the contract method, the builder takes the place of the customer in relation to the contracting organizations. The customer's obligations related to residential, cultural, household and communal construction are fulfilled the relevant authorities. The costs of maintaining these sections are covered by the funds provided in the construction estimates. The general contractor will construct the objects provided for in the plan and title list in accordance with the project-estimate documents approved in the prescribed manner; ensuring that construction and installation works are performed in accordance with construction standards and regulations; self-testing of interconnected equipment; participation in comprehensive testing of equipment; The recipient of the work must hand over the finished construction, ready for production or service facilities to the commission and together with the customer and subcontractor organizations, ensure their commissioning within the specified period.

Capital investments are made at the expense of the following sources of funding: capital investments - own funds of enterprises and organizations, budget funds and bank loans; centralized sources of funding authorized by the government for capital investments made outside the state capital investment limit; others (funds of TKK and other organizations, funds received in the order of productive participation, refundable amounts of funding, etc.).

In the process of capital construction, the funds intended for the builder's construction will be received on time and in full; the use of these resources in accordance with the cumulative estimate calculations; supply of construction with equipment, tools, inventory and some types of materials, as well as control of the execution of construction and assembly works if the construction is carried out by the contract method; determines the inventory value of the objects being put into operation and the amount of expenses incurred during the construction process that do not increase the value of fixed assets.

Conclusion

Based on the above, the account objects of capital construction:

taking into account operations on contributions in financing capital investments through own funds;

taking into account settlements with contracting organizations for completed work;

taking into account the costs of new construction and expansion, repair, equipment re-equipment and capacity maintenance of existing enterprises.

When capital construction is carried out by the economic method, economic financial operations related to the construction and assembly work are added to the accounting objects.

References:

1. Azizbek, K., Tursunaliyevich, A. Z., Gayrat, I., Bulturbayevich, M., & Azamkhon, N. (2020). Use of gravity models in the development of recreation and balneology. *PalArch's Journal of Archaeology of Egypt/Egyptology*, 17(6), 13908-13920.
2. Khudoynazarovich, K. S. (2021). Economic issues of ensuring economic efficiency in agricultural production and the use of innovative agricultural technologies. *SAARJ Journal on Banking & Insurance Research*, 10(2), 16-22.
3. Xolmurzaev, M., Khurramov, A., & Nasrullaev, A. (2021). History of service delivery to agricultural machinery and problems in the current environment. *Development issues of innovative economy in the agricultural sector*, 397-400.
4. Ablaqulovich, I. G., Salaxuddinovna, K. Z., Uytalovich, N. U., & Matlubovich, T. O. (2020). The impact of the organization of a cotton-textile cluster on the socio-economic development of the regions. *International Engineering Journal For Research & Development*, 5(4), 5-5.
5. OLIM, M., ABLAQULOVICH, I. G., & UGLI, K. A. M. Service Provision And Development In Agriculture. *International Journal of Innovations in Engineering Research and Technology*, 7(07), 84-88.
6. Uralovich, K. S., Toshmamatovich, T. U., Kubayevich, K. F., Sapaev, I. B., Saylaubaevna, S. S., Beknazarova, Z. F., & Khurramov, A. (2023). A primary factor in sustainable development and environmental sustainability is environmental education. *Caspian Journal of Environmental Sciences*, 21(4), 965-975.
7. UGLI, R. D. J., & UGLI, K. A. M. Institutional Changes in Agriculture risks on the Basis of State Support in Conditions Insurance. *International Journal of Innovations in Engineering Research and Technology*, 7(05), 188-192.