

# FINANCIAL STATEMENTS OF ENTERPRISES AND THEIR IMPORTANCE

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## Abstract

The article provides recommendations on the importance of carrying out financial activities together with the main activities in enterprises, the correct organization of accounting for these activities based on international standards.

**Keywords:** financial activity, income of financial activity, expenses of financial activity, royalty, currency accounts.

Further liberalization of the economy in our republic, further acceleration of modernization processes, increasing the competitiveness of products, works and services, ensuring their worthy place in world markets, and increasing the scale of integration with world communities are priority areas of state policy for the near and long term. It is worth noting that the development strategy of the new Uzbekistan for 2022-2026 sets the task of “In order to increase financial resources in the economy, increase the stock market turnover from 200 million US dollars to 7 billion US dollars in the next 5 years”<sup>69</sup>, which sets new goals for enterprises. In order to achieve these goals, enterprises generate income not only through the production of products (works, services), which are their main activity, but also through non-core activities, including investments, dividends, purchase of shares, long-term lease of their fixed assets, and royalties, and these activities are carried out along with the main activity.

In the practice of developed countries, it can be seen that financial activities are carried out in close proximity to the main activity of the enterprise, and in the case of the economy of Uzbekistan, the development of these types of activities is one of the main issues.

From the above points, it can be said that the development of non-core activities in the activities of enterprises plays an important role in the modern economy. Because it is the non-core activities of enterprises that ensure the flow of idle funds from one sector to another in the economy. It should be noted that all parties participating in this process receive a certain level of economic benefit as a result of it. Therefore, in our opinion, the correct organization of accounting for this activity in accordance with international standards, as well as the conduct of a properly planned audit, is an important issue.

Financial activities are activities related to the introduction and attraction of funds from other enterprises (banks, etc.) to the enterprise as loans and borrowings, which are part of the non-core activities of enterprises.

According to IFRS No. 7, financial activities are defined as activities that lead to changes in the composition and volume of the enterprise's available capital and attracted funds.

Income from financial activities is reflected in Chapter 43 of the Tax Code "Total income", and expenses from financial activities are reflected in Chapter 44 of the Tax Code "Expenses".

Income from financial activities includes:

- Income from royalties and capital transfers
- Income from participation in the activities of other economic entities in the territory of the Republic of Uzbekistan and outside it, dividends on shares and bonds, and income from securities belonging to the economic entity;
- Income from long-term rental of property (receipt of lease payments);
- Positive exchange rate differences on currency accounts, as well as transactions in foreign currencies;
- Income in the form of interest;
- Income from revaluation of funds spent (on securities, subsidiaries, etc.);
- Other income from financial activities;

Expenses for financial activities include:

- Payments on short-term and long-term loans, including overdue and extended loans, at the level of the interest rates established by the Central Bank of the Republic of Uzbekistan and in excess of them;
- Interest expenses on long-term rental (leasing) of property;
- Losses on negative exchange rate differences on transactions with foreign currency; losses from revaluation of funds spent (on securities, subsidiaries, etc.);
- Expenses related to the issue and distribution of own securities;
- Other expenses for financial activities, including negative discounts.

When conducting synthetic accounting of income and expenses for financial activities, BHMS No. 21 provides for the following:

Income from financial activities is recorded in account 9500 "Accounts for accounting for income from financial activities". BHMS No. 21 provides for the opening of the following accounts in this account system:

- 9510 "Income in the form of royalties"
- 9520 "Income in the form of dividends"
- 9530 "Income in the form of interest"
- 9540 "Income from exchange rate differences"
- 9550 "Income from long-term lease"
- 9560 "Income from revaluation of funds invested in securities"
- 9590 "Other income from financial activities"

During the reporting period, all income related to financial activities is accumulated to the credit of these accounts.

At the end of each reporting period, the total amount of turnover on these accounts is closed to account 9910 "Final financial result".

Expenses on financial activities are recorded in account 9600 "Accounts for accounting for expenses on financial activities". BHMS No. 21 provides for the opening of the following accounts in this account system:

- 9610 "Expenses in the form of interest"
- 9620 "Expenses from exchange rate differences"



- 9630 “Expenses on the issue and distribution of securities”
- 9690 “Other expenses on financial activities”

During the reporting period, all expenses related to financial activities are recorded on the debit of these accounts.

At the end of each reporting period, the total amount of turnover on these accounts is closed to account 9910 “Final financial result”.

In conclusion, it can be said that engaging in financial activities creates new opportunities and additional economic benefits for each enterprise. As our President Sh. Mirziyoyev noted, “it is necessary to fully and effectively use the opportunities of privatization and public-private partnership in attracting active investments,” and in this regard, the fact that “in the last six years, the volume of investments has increased by 30 percent of GDP” indicates that enterprises are expanding their financial activities.

In conclusion, it can be said that just as English is a universal language, International Financial Reporting Standards (IFRS) are a universal business language. These standards determine how companies prepare reports on their financial condition. Reports based on these standards are understood all over the world, and each report presented in them is globally understandable. By accelerating the transition to international financial reporting standards, it is possible to provide foreign investors with the necessary information environment and expand access to international financial markets, as well as improve the system of training specialists in the fields of financial accounting and auditing according to international standards.

In accordance with the Resolution of the President of the Republic of Uzbekistan dated February 24, 2020 No. PQ-4611 “On additional measures on the transition to international financial reporting standards”, joint-stock companies, commercial banks, insurance organizations and legal entities included in the category of large taxpayers organized accounting based on IFRS from January 1, 2021 and began to prepare financial statements based on both national standards and IFRS from the end of 2021. The absence of international standards in the preparation of accounting reports of enterprises can lead to a number of inconsistencies. For example, a certain “Shirin Corporation” ordered equipment from the Chinese “Shin Jin Company”. “Shin Jin Company” loaded and shipped this equipment through a logistics company and indicated in its financial statements information about the sale of the equipment and wrote the equipment off the organization’s balance sheet. However, since the equipment is on the way and the buyer has not yet received it, Mansur Corporation does not indicate in its financial statements information about the purchase of this equipment and does not include it in its balance sheet. As a result, this equipment may disappear in the global economy. This problem is currently very relevant for the economy of Uzbekistan. On the one hand, the transition to IFRS will benefit the economy, namely, it will expand relations with international financial organizations such as the European Bank for Reconstruction and Development, the World Bank, the Asian Development Bank, the International Monetary Fund and other organizations, attract foreign investment to the economy, and improve the country’s investment climate. At the same time, IFRS will play an important role in raising accounting to an international level. On the other hand, it will lead to an increase in the volume of work and expenditure of funds by joint-stock companies, commercial banks, insurance organizations and legal entities included in the category of large taxpayers.



Analysis of IFRS transformation, industry problems

From the point of view of attracting investments, the state is interested in accounting based on IFRS: investors and founders are interested in controlling the use of their funds, having accurate and objective, transparent information without any additional costs, otherwise they will have to spend additional funds and incur the costs of transforming reports.

The following problems arise when switching to IFRS:

- Changes in existing regulatory and legal documents on accounting;
- Lack of highly qualified personnel in the transition to IFRS;
- Lack of quality training manuals and books for studying IFRS in the Uzbek language;
- Lack of knowledge of foreign languages (English, Russian) by personnel;
- High costs of both parallel accounting based on IFRS and GAAP and transformation of reports based on IFRS;
- Resistance of the enterprise management to a complete and transparent reflection of information;
- The lack of a specific form (form) of reporting forms based on IFRS for industries and sectors.

Finally, the use of reporting data based on IFRS serves as an important factor in the adoption of objective management decisions and strategic plans in the management of the enterprise. The following definitions of international financial reporting standards are given by economists: “International Financial Reporting Standards (IFRS) are a system of generally accepted requirements, principles, rules and procedures that determine a common approach to the preparation of financial statements that are useful to a wide range of interested users”. “International Financial Reporting Standards are a separate branch of the discipline of financial accounting and reporting, which studies the conceptual foundations of financial reporting, the need for international financial reporting standards, their development, content, interpretation and methodological issues of their application”.

A prospective foreign investor does not understand the reports prepared by Uzbek organizations and therefore does not believe that the figures are accurately reflected. Converting reports to IFRS and auditing them can be a lot of work, time and expense. For example, in Uzbekistan, leading international consultants such as Rothschild & Co investment bank (financial advisor), Dentons law firm (legal advisor), as well as KPMG (preparing financial and tax reports, as well as assessing the state's share in the company's authorized capital) were involved in a competitive process to sell the state's stake in the Coca-Cola plant. Uzbekistan has tried to switch to IFRS before. Joint-stock companies and banks were required to submit financial statements based on IFRS in practice. Unfortunately, these reports were often prepared with the help of international auditing organizations, since the quality of the reports prepared by the organizations themselves was not satisfactory.

When solving problems arising from the transition to IFRS, the following should be taken into account:

- Introducing a national certification system to eliminate the shortage of personnel in the transition to IFRS;
- To make enterprise managers understand that reports prepared on the basis of IFRS are important not only for investors and external users, but also for making the right decisions in the management of the enterprise;



•To increase the interest of enterprise managers in reflecting true and realistic information in financial statements.

Currently, the “International Financial Reporting Standards Course” is being studied as a separate subject in higher educational institutions. In our opinion, this course should be considered a section that studies a certain part of the subject “Financial Accounting and Reporting”.

As is known, financial accounting and reporting are characterized as a system based on financial reporting standards. International Financial Reporting Standards constitute the normative legal basis of financial accounting and reporting. International Financial Reporting Standards, as a section of the discipline "Financial Accounting and Reporting", are its subject and are considered objects that serve as the basis for the development of international standards. These objects include the following elements of financial reporting: cash, estimated liabilities, contingent liabilities, contingent assets, exchange rate fluctuations, reserves, construction contracts, fixed assets, asset impairment, intangible assets, segments, government subsidies and state aid, revenues, debt expenses, income taxes, financial instruments, related parties, business combinations, accounting policies and errors made in them, interim financial reporting, financial reporting consolidation, financial reporting in inflationary conditions, and other objects. Before considering the current state of the traditional national accounting system, it is worth noting that in Uzbekistan, like in other countries, clear procedures for accounting services have been formed in business entities. This process was regulated by the Law of the Republic of Uzbekistan “On Accounting” dated August 30, 1996, and our national accounting was somewhat improved by other documents adopted later.

However, despite these changes, the management of business entities, on the one hand, could not overcome the functionality of resolving accumulated transactions in the development and financing of activities, and on the other hand, the database on the composition of production and sales costs and financial results, which was known at the expense of high-precision costs, did not meet the requirements of external stakeholders in both form and content. It seems that their lack of attention was the main factor. In fact, any business process flourishes where transparency is ensured.

#### Conclusion

In the current process of globalization, the need for the use of IFRS can be determined by the following factors:

- investors and shareholders in different countries will have the opportunity to better analyze the financial statements of potential companies prepared on the basis of the same principles, that is, comparability;
- it is more expedient to prepare one financial statement that is recognized as a single standard for all, rather than financial statements prepared on the basis of the standards of each country for different stock exchanges in different countries. As a result, the costs of preparing the report will be reduced and the possibilities of attracting capital will expand.

Since IFRS are intended to be used in countries with different national accounting systems, they should be the same for all in terms of their structural structure. Currently, international standards consist of three parts. The first part is the introduction, the second part is the description of the accounting object, and the third part is the accounting standard (summary).



The application of international accounting standards in the public sector in our country creates a great opportunity to assess the results of the public sector's activities through higher-quality financial statements and increases the transparency of information, ensures high-quality and high-level integration of financial accounting and statistical reports into the Budget, and allows for effective management of state assets due to increased reliability and completeness of information.

The use of IFRS is one of the documents that should be adopted equally for each country. Because we need to use the current era of globalization and the development of the digital economy as productively as possible for the development of our economy. That is, each country uses its own national standards, and as a result, the time and costs lost in translating reports for foreign investors can be considered a significant obstacle to the development of the country's economy.

Based on the above information and in order to further accelerate the use of IFRS in our country, we can make the following proposals: first of all, we need to eliminate the differences between international IFRS and our national standards, that is, we need to improve the procedure for compiling reporting forms. Every investor should not find any difference when using financial statements prepared based on national standards and IFRS; it is necessary to further intensify the system of training qualified personnel in this area, because it is these personnel who will make it possible to attract foreign investments to our economy; As we transform IFRS into our country, it is necessary to develop a single integrated program that every organization can use. Because through this program, we can reduce the human factor in reporting and achieve effective use of time.

In conclusion, the use of reporting standards that are understandable to everyone is one of the main factors for the development of our country's economy. Through this, we will be able to further raise our international rating, expand the scope of reporting users and increase the transparency of these reports, as well as attract foreign investment in the context of international globalization.

Based on the analysis, the meaningful ideas and scientific views presented in the articles and manuals of a number of professors and scientists, we can clearly say that international financial reporting standards lead to the achievements we have mentioned above. As a result of this research, we have obtained a scientific result on the relevance and complexity of the international principles, concepts and national transformation of accounting standards.

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