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Annotation: *the article presents statistics on small business entities operating in our country. The regulatory framework for the reduction of shares associated with the increase in the authorized capital by small business entities, as well as the authorized capital, is given. Feedback on the acceptance of shares contributed by third parties into the authorized capital was expressed. The provisions of accounting for accounting for changes in the authorized capital are presented. In order to reveal the composition of funds aimed at increasing the authorized capital, to be understandable and simple for investors, additional accounts were opened and the need was justified. Passive synthetic taking into account the share capital 8310-"ordinary shares", 8320-"preferred shares", 8330-"shares and shares", as well as any changes to account related accounts know.*

Keywords: *small business, authorized capital, own founds, entrepreneur*

The authorized capital is the initial capital in the monetary expression recorded in the Charter of the subject. The authorized capital occurs at the expense of receipts from the sale of shares, private investments of the founders and government investments. Share of authorized capital can be not only in monetary terms, but also in the form of land, Castle, intangible assets, projects. The authorized capital forms the basis of the activities of the established organization in the form of material assets, funds, various assets

Analysis results. The authorized capital of small enterprises can be increased at the expense of the contributions of the founders, as well as the shares of third parties. The general meeting of the founders of the subject has the right to make a decision on increasing or reducing the authorized capital[1]. It is possible to decide on the addition of an additional share of the founders, as well as on the increase in the authorized capital in the presence of applications from third parties to accept it to the subject and add a share. In the minutes of the meeting concluded on the increase in the authorized capital, amendments are required related to the total value of additional shares, the amount of the additional share of each founder or the share of a third party, the period for the full addition of shares, the increase in the authorized capital to the Constituent documents. Note that additional shares will be added within the period established in the decision of the founders, as well as the expiration date of the addition of additional share. It is not

prohibited by law to increase the authorized capital of small business entities in exchange for additional shares of their owners, or to reduce it for various reasons. In our opinion, 6630-"shares of founders in the form of long-term assets for increasing authorized capital", 6640-"shares of founders in the form of current assets for increasing authorized capital" and 6650 - "shares of founders in the form of monetary funds and their equivalents for increasing authorized capital" are explained by the fact that during the period from opening accounts Whether or not the property entered in order to increase the authorized capital will benefit in the next activities of the subject surface

It is important for the Investor not how much the subject has, but whether he will make a profit in the future or not. Considering that small business entities in most cases operate within the property of one family or one person, the fact that the entered property consists of the necessary funds to the subject is visible in the data of accounts. As a result of the implementation of this proposal, the accounting of the contributions of the founders to increase the authorized capital by the types of funds is achieved in the interests of foreign investors, financial organizations and interested people, the delivery of accurate and relevant information on the activities of the enterprise[4].

6630-"shares of the founders in the form of long-term assets for increasing the Authorized Capital", 6640 - "increased the authorized capital of the founders in order to take into account the transactions related to the contributions made by the founders of small business entities in order to increase the authorized capital

In order to take into account the issues related to the contributions made by the founders of small business entities in order to increase the authorized capital, 6630-"shares entered in the form of long-term assets of the founders for increasing the Authorized Capital", 6640-"shares entered in the form of current assets of the founders for increasing the authorized capital" and 6650-"accounting transfers related to

3-жадвал

Устав капиталини кўпайтириш мақсадида киритилган улушларнинг бухгалтериядаги ҳисоби

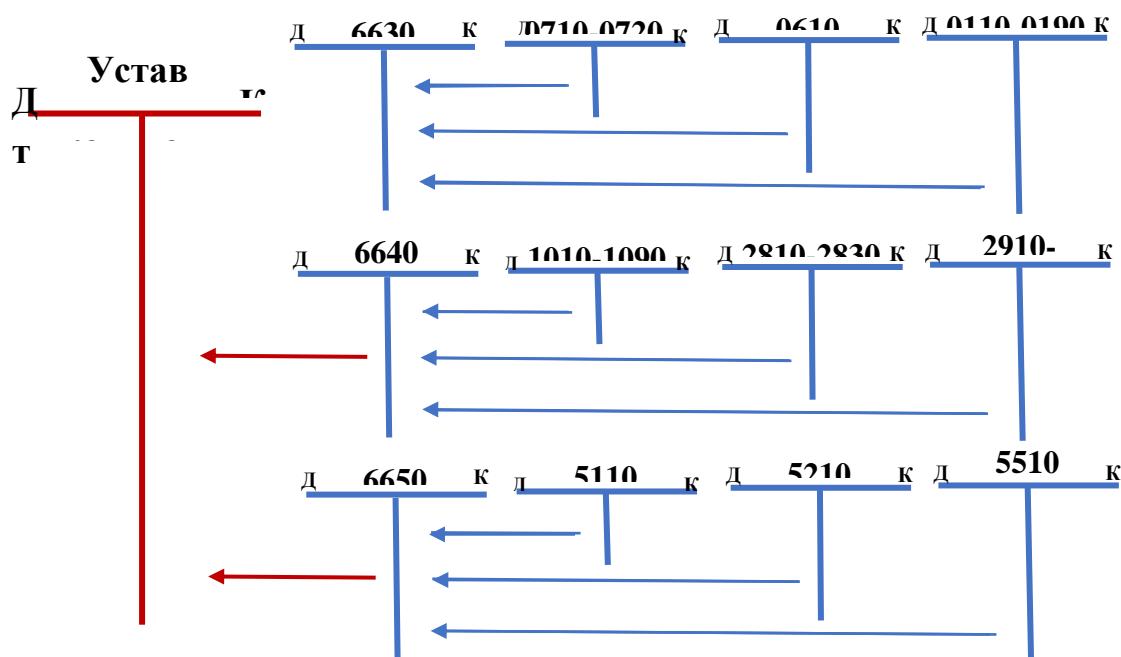
№	Операциялар мазмуни	6630 счёт бўйича		Таклиф этилган тар бўйича	
		Дебит	Кредит	Дебит	Кредит
1	Устав капиталини кўпайтириш мақсадида нақд пул маблағларининг киритилиши	5010-5020	6630	5010-5020	6650
2	Устав капиталини кўпайтириш мақсадида пул ўтказмаларининг киритилиши	5110	6630	5110	6650
3	Устав капиталини кўпайтириш мақсадида асосий воситаларнинг киритилиши	0110-0190	6630	0110-0190	6630
4	Устав капиталини кўпайтириш мақсадида материалларнинг киритилиши	1010-1090	6630	1010-1090	6640
5	Устав капиталини кўпайтириш мақсадида киритилган улушларнинг киритилиши	2910-2990	6630	2910-2990	6640

	адида товарларнинг киритилиши				
6	Устав капиталини кўпайтириш адида номоддий активларнинг тилиши	0410-0490	6630	0410-0490	6630
7	Устав йтирилишининг давлат рўйхатидан вилиши	4610	8330	4610	8330
8	Аввал киритилган улшларни бдан чиқарилиши	6630	4610	6630 6640 6650	4610

According to the table, the opening of the proposed accounts will help to obtain more detailed information about the shares entered by the founders. In the interests of investors, clear and transparent data shows its positive impact on delivery[3]. We can also express the above accounting transfers through a picture that looks like this.

1-расм

Таклиф этилаётган ҳисобварақлар бўйича бухгалтерлик ўтказмалари схемаси



Conclusion

The shares entered by the founders in order to increase the authorized capital are taken into account in the credit section of accounts 6630, 6640, 6650, in connection with the debit of the corresponding accounts. These shares are transferred to the credit part of the Authorized Capital Account, respectively, after the entities have registered their authorized capital in the state at the increased value, that is: D-t 6630, 6640, 6650(4610 K-t 8310-8330 The fact that the proposed accounts were made in exchange for what funds were made in the increase in the Authorized Capital serves to find out how significant this amount is in the activities of the enterprise.

APPENDIX

Small business- a business that is based on independent property ownership, independent organization of economic activities and does not occupy a dominant position in its network.

Authorized capital- the initial capital in monetary terms stated in the charter of the joint-stock company. The authorized capital is generated from the proceeds from the sale of shares, private investments of the founders and state investments.

Own funds- these are funds at the disposal of the enterprise, which are formed at the expense of internal sources.

Entrepreneur- that is, a person who tries to increase his business, i.e. product production indicators, is ready to bet and take risks in order to make a profit.

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