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**Ilmuradova Shohsanam Nurbekqizi**

*Student of Samarkand state university ( Kattakurgan branch)*

*Supervisor: Maxmudov Jasurbek Ergashovich*

*Teacher of Samarkand state university ( Kattakurgan branch)*

*E-mail:shoxsanam.ilmuradova@mail.ru*

**Annotatsiya:** *Asosiy vositalarni hisobga olishdagi asosiy qoidalar asosiy vositalarning aktiv sifatida tan olish paytini aniqlash, ularning mazkur aktivlarga nisbatan qo'llanilishi shart bo'lgan balans qiymatini va amortizatsiya hisoblash usullarini belgilash, shuningdek asosiy vositalarning balans qiymatidagi boshqa o'zgarishlarni va ularning chiqib ketishidan moliyaviy natijalarni aniqlash va hisobga olish hisoblanadi.*

**Kalit so'zlar:** *asosiy vositalar, amortizatsiya, qoldiq qiymat, tugatish qiymati, kapital.*

**Annotatsiya:** *The main rules in accounting for fixed assets are to determine the moment of recognition of fixed assets as assets, to determine their book value and depreciation calculation methods that must be applied to these assets, as well as to determine other changes in the book value of fixed assets and the financial results from their removal. and accounting.*

**Key words:** *fixed assets, depreciation, land, residual value, capital*

**Fixed assets** are material assets held by the enterprise for the purpose of long-term economic activity in the process of production of products, execution of work or provision of services, or for the purpose of implementation of administrative and socio-cultural tasks; In accordance with paragraph 9 of the 5-BHMS, fixed assets are valued at their initial cost and included in accounting. The value of all expenses incurred for the construction or purchase of fixed assets, including taxes paid and unpaid, as well as any other expenses directly related to bringing the assets into working condition. Also, it should be taken into account that in other conditions, taxes such as value added tax and excise tax are considered to be collected taxes, that is, they are generally taken into account when paying these taxes by the tax-paying enterprise, but the purchase of fixed assets the above mentioned taxes are also added to their initial value at launch. In the practice of business entities, the initial value of fixed assets is usually determined based on the reasons for their acquisition in the enterprise. The main sources of capital assets coming to the enterprise are as follows: purchase of the object under a sales contract; transaction of the object launched after the completion of capital inputs; the share added to the charter capital by the founder; free income or government subsidy; exchange; transfer of long-term lease contract from the inventory; capital contributions to fixed assets whose value was previously determined;

Clause 11 of 5-BHMS defines the following expenses included in the initial cost of fixed assets received for a fee: the amount paid to contractors and suppliers of assets for construction and assembly works under the contract; registration fee, state duties and other similar payments related to obtaining ownership of fixed assets; customs duties and fees; the amount of taxes and fees related to the purchase of fixed assets; the amount paid for information and consulting services related to the purchase (creation) of fixed assets; costs for insurance of the risk of delivery of fixed assets; fees paid to intermediaries in the purchase of fixed assets; expenses paid for the installation, assembly, adjustment, commissioning of the main means; other costs directly related to bringing the asset into working condition for its intended use;

In accordance with paragraph 12 of the 5-BHMS, the interest paid on the long-term loan received for construction during the construction period is added to the initial cost of the fixed assets put into operation. If the business entity takes a targeted loan from financial and credit organizations to pay for expenses related to the fixed asset, the interest paid on this targeted loan is due to the fact that the operation of the object is carried out by economic or contractual methods. regardless, must be included in the value of the asset being launched during the commissioning process. Capitalization of interest expenses is stopped when the operation of the fixed asset is completed, that is, it is put into use, and interest expenses transferred after the object of fixed assets is put into use are expenses for the financial activities of the economic entity (9610 - « "Expenses in the form of interest" are included in the account. The initial value of the fixed assets created by the enterprise itself is determined based on the same principle as the cost of the purchased asset, that is, it consists of the sum of the actual expenses for the operation of these objects of fixed assets. If the objects of fixed assets are purchased in foreign currency, then their initial cost includes all payable and unpaid taxes, as well as the costs of delivery and installation, installation, commissioning of the asset and its working condition for its intended use any other expenses directly related to bringing the cargo to the customs declaration is considered to be completed. reflected in the account. It should also be noted that payments for the purchased objects of fixed assets, costs related to the preparation, registration and closing of contracts for the purchase of material stocks and not directly related to the purchase other costs are not included in the cost of material stocks, but they are recognized as costs incurred during the reporting period. Enterprises receive fixed assets from various sources.

In the process of receiving fixed assets, various expenses are spent and their initial cost is taken into account in accounting accounts. Summarization of information on the existence and movement of fixed assets owned by the enterprise, used, preserved or provided under a short-term lease agreement is carried out in the following accounts:

0110 "Husband";

0111 "Land improvement";

0112 "Fixed assets received under a long-term lease agreement beautification";

- 0120 "Buildings, structures and transmission equipment";
- 0130 "Machine and equipment";
- 0140 "Furniture and office equipment";
- 0150 "Computer equipment and computing equipment";
- 0160 "Vehicles";
- 0170 "Working and productive animals";
- 0180 "Perennial plants";
- 0190 "Other fixed assets";
- 0199 "Conserved Fixed Assets".

The creation of an analytical account should ensure the possibility of obtaining information about the existence and movement of the main assets in the territory of the republic and abroad. The procedure for including property in fixed assets in accounting is National Accounting Standard (5-BHMS) "Fixed Assets" approved by the Ministry of Finance of the Republic of Uzbekistan on October 10, 2003 No. 114 (Regulation No. 1299 of 01.20.2004). , "Collection of Laws of the Republic of Uzbekistan", 2004, No. 3, Article 35) and is carried out on the basis of the passport and usage instructions received at the time of purchase, as well as other technical documents.

#### APPENDIX

**Amortization** - is a value expression of depreciation in the form of a systematic distribution and transfer of the depreciable value of the asset during the useful life to the cost of products (works, services) or period costs based on the function of the fixed assets;

**Initial cost** - the value of the costs incurred for the creation (construction and completion) or purchase of fixed assets, including paid and unpaid taxes (fees), as well as directly bringing the asset into working condition for its intended use associated delivery and assembly, installation, commissioning and any other costs;

**Liquidation value** - the expected amount of assets that will be received upon liquidation of the fixed assets at the end of the expected useful life after deducting the expected costs of disposal of the fixed assets.

**Equity** - is a financial asset that is usually backed by a cost.

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