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Annotatsiya: *Ushbu maqolada O'zbekiston Respublikasida uzoq muddatli moliyaviy qo'yilmalar, ularning amaldagi tartibi to'g'risida gap ketadi.*

Abstract: *This article talks about long-term financial investments in the Republic of Uzbekistan and their current procedure.*

Kalit so'zlar: *Moliyaviy investitsiyalar, baholash, qimmatli qog'ozlar, investitsiyalar obyekti.*

Key words: *Financial investments, valuation, securities, investment object.*

Before making financial investments, a thorough analysis of the market of financial assets is necessary, which will help to choose the best option that ensures the reliability and profitability of the investment.

Financial investments- investments and securities in other organizations, purchase costs; funds borrowed on the territory of Russia and abroad; deposits in credit institutions; receivables received on the basis of the transfer of the right to claim to another person, etc.

In accordance with PBU 19/02 "Accounting for financial investments", the organization's financial investments must include the following assets for accounting purposes: state and municipal securities, securities of other organizations, including debt securities, they show the date and value. fixed purchase (bonds, promissory notes); contributions to the authorized (share) capital of other organizations (including subsidiaries and affiliated enterprises); loans given to other organizations, deposits in credit organizations, receivables obtained on the basis of transfer of claim rights to another person, etc.

The contributions of the partner organization under the ordinary partnership agreement are also taken into account within the framework of financial investments.

In order to accept assets as financial investments for accounting purposes, the following conditions must be met at the same time:

- the presence of duly executed documents confirming the right of the organization to receive financial investments and funds or other assets arising from this right;

- transfer to organization of financial risks associated with financial investments (risk of price changes, risk of debtor's insolvency, liquidity risk, etc.);

- the ability to bring economic benefits (income) to the organization in the form of interest, dividends or an increase in their value in the future (in the form of the difference between the selling (paying) price of a financial investment and its purchase). price, as a result of its exchange, use in paying the organization's obligations, increase in current market value, etc.).

Financial investments of the organization do not include:

- own shares purchased by a joint-stock company from shareholders for later resale or cancellation;

- in invoices for sold goods, products, works performed, services provided (if the buyer is the payer for them, as payment for these goods (works, services)) issued by the receiving organization and the organization - bills received by the seller;

- Investments of the organization in immovable property and other tangible property provided for a fee for temporary use (temporary ownership and use) by the organization for the purpose of earning income, i.e. tangible assets such as fixed assets, inventories assets that are , as well as intangible assets that are not considered financial investments;

- precious metals, jewelry, works of art and other similar valuables not purchased for ordinary activities.

The accounting unit of financial investments is chosen independently by the organization in such a way as to ensure the formation of complete and reliable information about these investments, as well as appropriate control over their availability and movement. Depending on the nature of financial investments, the order of their acquisition and use, a unit of financial investments can be a series, batch, etc., a set of homogeneous financial investments.

Actual costs for the purchase of assets as financial investments can be determined (decrease or increase) taking into account the amount differences that arise in cases where payment is made in rubles equivalent to the amount in foreign currency (notional monetary units). assets are treated as financial assets.accounting investments.

If the amount of expenses for the purchase of financial investments, such as securities (except for the amounts paid to the seller under the contract) is insignificant compared to the amount paid to the seller under the contract, the organization has such a right.

The initial cost of financial investments at the time of purchase is determined in foreign currency, it is determined in rubles by converting the foreign currency according to the exchange rate of the Central Bank of the Russian Federation from the date of acceptance into accounting.

When buying securities for a fee, their initial value includes:

- amounts paid to the seller;

- the cost of information and advisory services related to the purchase of these securities;

- payment to intermediaries;

- other costs directly related to the purchase of securities.

This list does not include interest on loans taken for the purchase of securities (Clause 3.2 of Order No. 2 of the Ministry of Finance dated January 15, 1997). From January 1, 2003, interest on such loans does not increase the value of financial investments (securities) recorded in the balance sheet 58 "Financial investments". They should be included in operating expenses (subaccount 91/2 "Other expenses").

APPENDIX

Financial investments- investments and securities in other organizations, purchase costs; funds borrowed on the territory of Russia and abroad; deposits in credit institutions; receivables received on the basis of the transfer of the right to claim to another person, etc.

Investment object- fixed and working capital. They can also be targeted financial contributions, securities, intellectual property in which funds are invested.

Valuation- is a method of reflecting economic funds, obligations and economic processes in monetary units.

Securities- monetary or commodity documents (shares, bonds, letters of credit, promissory notes, checks, etc.) that give their owner the right to property ownership and the right to receive a certain amount of money in the form of income. A financial document issued in a special way, in which certain rights of the issuer or owner of securities are recorded.

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