



INCOME FROM FINANCIAL ACTIVITIES AND THE IMPORTANCE OF LOSS ANALYSIS.

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Annotation: In this article, parts of economic analysis in the market economy; detailed information is provided on the fundamental importance of management and qualitative analysis. In addition, the financial indicators of the global segment are also presented. Today, the basics of identifying the correct financial system through types of financial analysis, as well as general examples from the developed countries are summarized. The significance of these management and control systems is presented to what extent they are the basis of economic stability.

Key words: Financial models, economic system, modern industrial sector, development, accounting, world reytings

In the context of economic modernization, it is important for enterprises to have high profits and active participation in the economy depending on the continuity of the activity. Effective organization of accounting in enterprises is organized on the basis of several regulatory documents, which are accounting ensures accurate and reliable accounting. That's why it's in the grocery store accounting is improving. That's what as a result of the reforms in our GDP, small business and the share of private entrepreneurship from 31 percent in 2000 to 56.7 percent today would especially like it to have reached or increased by 1.8 times. At the moment a third of the total industrial products in this area, agriculture 98 percent of its products are produced. Total employed population 77 percent - give it to me - work in this industry, not only supports for family with the skin of his forehead, but also our country wealth to wealth, first of all, independence revealed to us If I say that it is a clear proof of possibilities, he said the same truth that this makes the enterprises in our economy more stable ensures that it increases with pictures¹.

The result obtained from the financial activity is compiled and analyzed as a separate account line of the enterprise's performance. Profits and losses from financial activities are the company's fund market, including the results of its activities in the financial market takes The line of income from financial activities is "Product

Costs included in the cost of (work and services), products (work and structure and financial costs of production and sale of services will be composed in accordance with the Regulation on the procedure of formation of results. Income from financial activities of enterprises its weight in the total account profit has increased somewhat in recent years is going Among the income from financial activities the following can be included². For example, in the activities

¹ Financial analysis-2-Textbook-M-Rakhimov-T2003

² ESHBOBOEV SARDOR SULTAN'S SON« IN THE MODERNIZATION OF THE ECONOMY ACCOUNT AND ANALYSIS OF FINANCIAL RESULTS IN companys »

of other enterprises income from contributions, exchange rate of foreign exchange funds income received from the change, to other enterprises, subsidiaries and income from loans granted to joint ventures, income received and paid on interest, on shares number of dividends received. In the analysis, they are absolute and relative to the plan and previous years

changes are evaluated and influencing its changes factors are studied. The influencing factors are different for each content line is studied on a general basis.

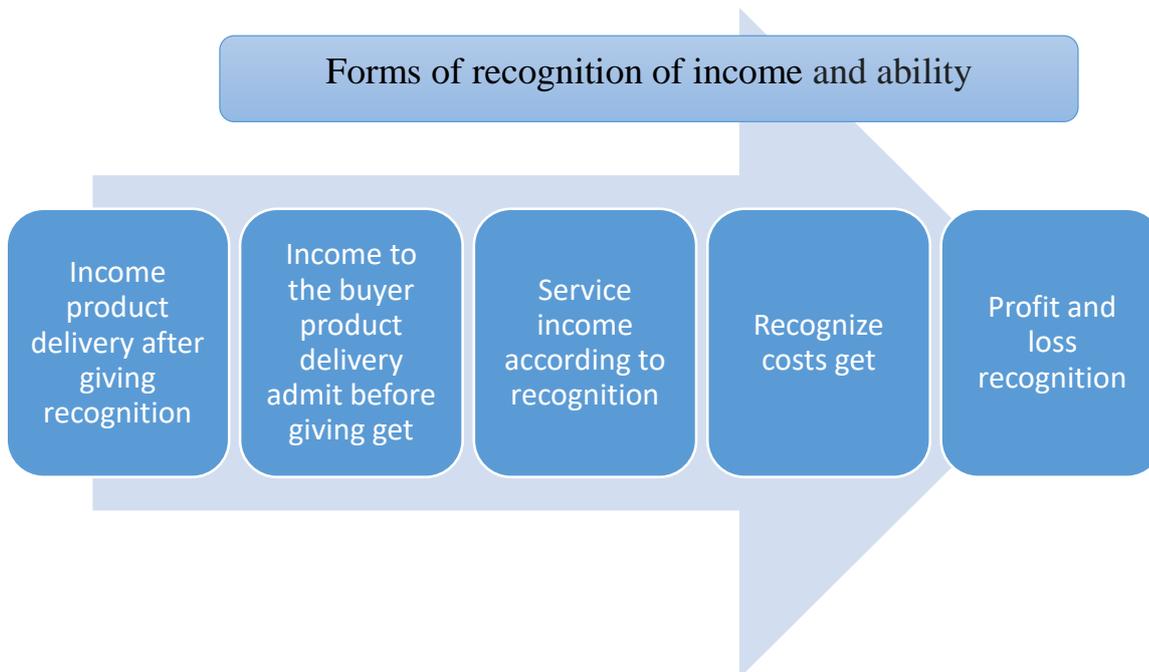
Extraordinary profits and losses are the third of financial performance is a string of contents. In addition, it is directly accidental viewable results are entered. For example, flood or land earthquakes, fires, storms or other natural phenomena

losses occurring on the basis of Extraordinary benefit or separate items included in income or loss "Products (work and services) structure and financial costs of production and sale. It is clear in the Regulation on the procedure for the formation of results are not specified. Only one of their conditions is defined in the General Regulations, it is not considered normal for the company in the next three years the amount of income or profit from the event for the enterprise is included in the income received from unforeseen circumstances. Unexpected or extraordinary income or losses on them in the statement of financial results defined as a separate content string. They are not planned in the enterprise, extraordinary income and unplanned expenses is entered. At the present time, their enterprises are operating efficiently weight has no significant effect. Enterprise account profit and the lines included in it above we talked about it in more detail. Enterprise account benefit the result from the main production activity, financial the result of an activity, the result of an extraordinary activity or situation total profit of the enterprise for the current period

is determined. The profit of the enterprise account is the main line of attention of the state and information users. Income and expenses are kept according to the time and place of their appearance the final result is based on this rule. The company's accounting profit or profit before tax. Other profitable (income) tax and profit from the (loss) amount current of the enterprise based on the deduction of taxes, payments and deductions the amount of net profit (loss) for the period is determined. Our republic all enterprises in the economic account according to the tax legislation are considered to be payers of profit (income) tax and some of them. Permanent and temporary benefits are defined by group. Among other tax payments to the republican and local budget certain types of taxes are included. Switched to single tax payment in enterprises, this type of tax is at fixed rates from the received income is calculated and paid³.

³ Corporate finance institute financial informations





In practice, several different views of cases of recognition of product sales and other operating income are shown above. Each factor is interrelated and integral.

Accounting of financial results is carried out through several accounts. Their choice depends on the specifics of the activity that brought income or entailed expenses. If you have received revenue from the activities specified in the constituent documents, the income should be treated as received from ordinary activities. For all other cases, "other activities" accounts are provided, which are designed to record income and expenses related to procedures that are not typical for the company's work.

Other income may be income from the investment of securities, positive differences when the exchange rate changes, or surpluses detected during inventory. The same category includes the receipt of debts that have already been written off due to the expiration of the statute of limitations and similar receipts that are not directly related to the commercial activities of the company.

Other expenses include fines, penalties and other payments that can be collected by regulatory authorities or counterparties. A negative difference due to currency fluctuations or accounts receivable for which the statute of limitations has expired falls into the same category.

There are three main accounts for recording financial results:

- 90 "Sales";
- 91 "Other income and expenses";
- 99 "Profit and loss".

In order to take into account other expenses, the specialist needs to spend them on two accounts: 91 and 99. That is, first the profit from the activity is reflected in the accounting, and then the loss⁴.

In terms of market relations, each business entity has its own aims to achieve net profit as a result of its activities. That's why it's pure studying the amount of profit and assessing the factors affecting it leads to increase in enterprise efficiency. The profit that remains at the

⁴ Accounting and analysis of financial results Mar, 28 2023



disposal of the enterprise and at its free disposal is called net profit. This Subtract the amount of tax and other taxes and deductions from the profit (income) from the amount of profit before the indicator tax payment determined based on in the analysis of the net profit, its changes compared to previous years, as well as the indicators of the enterprise's business plan, are studied. This final line of financial performance is all internal and is an issue in the attention of users of external information. Users of external information to the level of profitability of the enterprise, to determine the conditions of purposeful management of their assets also give serious importance. For example, the founder in the property of the enterprise as participants in the agreement of shareholders or private to the state of the account profit, which is distributed according to the share in the capital and if they are interested in the net profit retained by the enterprise, and investment sponsors stability and growth of enterprise activity are more interested in their degrees. The analysis of the factors affecting the change in profitability is separate importance is given. Factors influencing the change in profitability are can be set in relation to participating units. For example, gross receipts from sales to the change in profitability versus product sales if the change in the amount of profit and the change in the amount of sales receipts affects the profitability of fixed assets, the company's net the change in profit and the change in the average annual value of fixed assets, per one soum inflow to total profitability change in the amount of net profit, fixed assets change in return and return on tangible assets changes are affected, etc The following table shows the factors affecting the change in profitability can be clearly seen based on the data. As a result of the production, development and economic power of the enterprises, the result of our independent republic ground for the development of the economy. It has an all-round effect on the improvement of the life of our people. Increasing the volume of production by industry and the scope of loading from own sources and material resources leads to expansion. for this, one of the important issues is to move from material resources to economy. Providing a complete and effective way of working subjects for the present time, the correct loading of modern new techniques, the speed of production of effective technology requires implementation, because through them labor objects are used for production, savings are ensured. Production focusing on the establishment and development of different property rights, property, and the ability to have non-state ownership is land, the reason is the feeling of property ownership in them will always be at a high level. Indeed, in the fight against non-state ownership, there is ownership of the objects of labor. A lot of attention is paid to effective support through its use.

Companies must have good performance as one of the main pillars so that companies are able to survive in the global economic order which is marked by the increasing intensity of competition between companies due to deregulation, technological advances and strong companies entering the domestic market. The Company's performance has a wide range of dimensions, including those related to investment, operations and funding. For management, good knowledge of accounting will help the company and corporate finance is a very important aspect for the progress of a business, because most cases of bankruptcy of a business stem from poor financial management. It takes a measurement of financial performance to see how far the company's management has gone as planned, especially the changing economic conditions and increasingly rapid technological developments require companies to work as effectively as possible. Company managers need information about what might happen in the future. This can be obtained from financial statements which are

one of the important sources of information used by company managers to measure financial performance in terms of cash flow. Good cash flow reflects the company's good performance as well, the work performance achieved by the company within a certain period so that it is appropriate for a company to always improve itself by measuring, assessing and evaluating the company's financial condition from year to year, solely to increase the effectiveness of financial performance. the company. The income statement and cash flow statement are useful for assessing a company's financial performance on operating, investing and financing activities and knowing which activities generate the largest funds for the company. Users of financial statements can also assess financial performance by looking at the condition of the income statement and cash turnover in each company's activities. The results of the analysis of profit and loss statements and cash flow statements can be used to assess the company's financial performance and from these results it can be seen about the company's development and financial position during a certain period which can be used to determine the company's health level and its interpretation of the company's viability which is then used to determine the company's financial performance. decision-making⁵

Production costs for individual product types accounting and determining the cost of products, to the financial result the relevant elements are the type, place, location of economic processes and accountability and control of the enterprise is important in the management of financial and economic activities. Separately determination of the cost of production of the obtained products is considered as an important object of calculations. In this case, the cost of the product importance is attached to its correct identification. Determining the cost of products and accounting, along with a comprehensive study of financial performance, allows for the correct assessment of profit formation lines. One products in enterprises that produce various types of products comparative analysis of cost and its results economic efficiency serves to increase its indicators.



⁵ Analysis Of Statement Of Profit And Loss And Statement Of Cash Flows On Operating Cash Flow Ratio On Cv Biru Utama 1Irma Herliza Rizki, 2Malkit Kaur Accounting Study Program, Universitas Battuta, Indonesia

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