

PROCESSES AND FINANCIAL CHARACTERISTICS IN ENTERPRISES OF RAW MATERIALS FOR WALL CONSTRUCTION

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Annotation: The newly restored and rapidly developing wall building materials industry is a very necessary and strategic role for the economy of Uzbekistan.

Keywords: capacity, produce, construction, organization, enterprises, investments directed.

During the years of independence, 820 mln. 173 fish factories with the capacity to produce ripe fish were built. As a result of this, only 38 investment projects were launched in 2009, according to which 216 mln. Projects with the capacity to produce ripe fish have been launched. More than 1,000 new jobs were created, and in 2010, 33.5 bln. if the maximum amount of aluminum raw material that replaces the import of sums is produced, in 2011 this figure is 47 billion. organized sum.

If we pay attention to the volume of products in the construction materials market of our republic, 70% of it is cement products, 15% slate, 10% special construction materials, and 1% others.

Today, there are more than 2,000 enterprises engaged in the production of construction materials in Uzbekistan, and more than 100 of them are part of the joint-stock company "Uzukurilishmateriallari".

In 2010, 1.1 trillion was spent on construction materials in our republic. 5.2 mln. tons of cement, 243 mln. conditional slate tile, 49.4 mln. Conditional units Fish and wall materials, 7.4 mln. square meter roof

covering and insulation materials are developed.

Decision PK-646 of June 1, 2007 of the President of the Republic of Uzbekistan "On the program of modernization, technical and technological modernization of construction materials industry enterprises in the period 2007-2011", Decision of the President of the Republic of Uzbekistan "2007 "On the program of modernization, technical and technological improvement of construction materials industry enterprises in the period of 2011" on the introduction of supplements to the decision PK-646 dated June 1, 2007, pK-1175 of the President of the Republic of Uzbekistan dated August 19, 2009 Decision No. PK-1134 dated June 19, 2009 of the President of the Republic of Uzbekistan "On additional measures to promote the production of precious materials

and improve their quality" and other regulatory and legal framework A huge reform is being carried out1.

The issue of preparation and presentation of financial statements in enterprises producing wall construction materials, organization of its analysis based on international and national standards requires deep scientific research. Because of this, ilFor foreign companies of our country.

"Collection of legal documents of the Republic of Uzbekistan", 2009, No. 34, Article 368 cannot be directly applied to the activity. And the current practice formed in our country requires their adaptation to market conditions. At the present time

The annual report of the joint-stock company "Uzkurilishmateriallari" for 2010 is presented in detail:

1. General report on the main activity of the industry.
2. Proof of the main activity of assembly and repair-construction enterprises.
3. Report on the main activities of material and technical supply and goods supplying enterprises and organizations.
4. Evidence of the main activities of transport enterprises.
5. Evidence on the main activities of geological - prospecting organizations.
6. Proof of the main activities of scientific research organizations.
7. Evidence of the main activities of trade and general supply enterprises and organizations.
8. Report on the main activity of the computing center.
9. Evidence of other organizations.

The approved, standardized and unified forms of these financial statements are drawn up according to the established procedure:

- "Accounting balance",
- "About financial results,
- "Information on receivables and payables",
- "Proof of activity of fixed assets",
- "Report on cash flows" (Form 4),
- "Report on the level of private capital" (form 5).

The state statistics report is presented in accordance with the Law of the Republic of Uzbekistan "On State Statistics". Development of the Republic of Uzbekistan approved by the decision No. 7 of December 1, 2005 of the Latin Statistics Committee;

"Labor report " Appendix No. 159 to the decision of the State Statistics Committee of the Republic of Uzbekistan No. 1 of November 15, 2010;

"Report on the activity of fixed assets and other non-financial assets" (Form 11). State statistics report;

"Report on investments in non-financial assets" (investment form 2). Annex No. 68 to the decision No. 1-mb of the State Statistics Committee of the Republic of Uzbekistan dated November 15, 2010;

"Report on the use of investments directed to the commissioning of objects, forces and their construction" (form 1-K). Appendix No. 65 to Decision No. 4 of the State Statistics Committee of the Republic of Uzbekistan dated November 16, 2009;

"Certificate on the production of industrial products" (form 1-s). Appendix No. 26 to the decision No. 1-mb of the State Statistics Committee of the Republic of Uzbekistan dated November 15, 2010;

An explanatory letter to the annual financial report of the joint-stock company "Uzkurilishmaterialari" for 2010 is attached to the annual report, which describes the general aspects of the company's activities. It can be seen from the table that in 2010, the net income from the sale of products (goods, work and services) in the joint-stock company "Uzsanoatkurilis-materialari" increased by 110,432,916 sums compared to 2009, that is, it increased by 111.4%. The gross profit from the sale of goods (goods, works and services) increased by 57472939 soums in 2010 compared to the previous year and made 112.7%. If the period expenses amounted to 144111006 sums in 2009, this indicator was 162438323 sums in 2010 and increased to 18327317 sums. The increase in period costs is consistent with the purpose of estimating the total cost of goods sold.

Accounting of the Republic of Uzbekistan No. 8 entitled "Comprehensive financial reports and accounting of investments in joint-stock companies", registered by the Ministry of Justice of the Republic of Uzbekistan on December 28, 1998 with number 580, approved by the Ministry of Finance of the Republic of Uzbekistan with number 50 on October 14, 1998 We believe that it is appropriate to bring the national standard of accounting.

As a method of compiling consolidated reports in accordance with this standard, it is said that "in the course of preparing consolidated financial reports, the financial reports of the parent company and all related subsidiaries are combined by line-by-line aggregation of the same items of assets, liabilities, amounts, income and expenses."

In order for the consolidated financial statements to contain financial information as a single company at the group level, the following should be removed:

- the balance sheet value of the parent company's investments in each subsidiary company and the parent company's share in each subsidiary company's own investment;
- the balance of mutual settlement accounts between the main and subsidiary companies;

- intra-group operations on income, expenses, dividends, as well as unrealized profits and losses arising as a result of these operations, excluding losses that cannot be compensated.

Conclusion:

The development of construction materials production enterprises is closely related to the increase in the well-being of our people. In order to modernize and technologically re-equip this industry, it is necessary to improve its management system and forms of ownership. This requires that the financial reporting system, which is the basis of the management's information system, be organized at the level of international standards.

References:

1. Karimov I.A. All our plans and programs serve to promote the development of our country and increase the well-being of our people. President Islam Karimov's speech at the meeting of the Cabinet of Ministers of the Republic of Uzbekistan on the results of socio-economic development of our country in 2010 and the most important priorities for 2011. www.press-service.uz
2. Decision No. PK-646 of June 1, 2007 of the President of the Republic of Uzbekistan "On the program of modernization, technical and technological re-equipment of construction materials industry enterprises in the period 2007-2011".
3. On the addition to the Decree No. PK-646 dated June 1, 2007 of the President of the Republic of Uzbekistan "On the program of modernization, technical and technological re-equipment of construction materials industry enterprises in the period 2007-2011".
4. Decision No. PK-1175 of the President of the Republic of Uzbekistan dated August 19, 2009, "On additional measures to promote the increase in the production of valuable materials and improve their quality." Collection of legal documents of the Republic of Uzbekistan, 2009, No. 34, Article 368