

Recognition of Financial Instruments to Take into Account to Improve

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Abstract

This article adapt to the international financial reporting standards, securities account allows you to solve organizational issues. The digital economy in the context of goods, capital and labor force between states takes advance of the free. The development of international relations, foreign investments in the economy of the republic coming into the accounting system as a result of the expansion and adaptation to the improvement of international financial reporting standards is required. To adapt to the international financial reporting standards, international financial reporting standards and the securities account resolve organizational issues, especially on the basis of the organization of audit inspections is important. Today, it has become increasingly pressing issue of improving the legal basis of securities accounts and audit. Thus, companies operating in international markets, the interaction between enterprises and banks and the further development of the securities market is the reason for the birth of handling

Keywords. *international financial report is not your standard foreign standards, securities, national standard've audit, investment, certificate of deposit, corporate bonds, equity securities, warrant, option, derivative securities, operational audit, audit complex*

Introduction

The digital economy in the context of goods, capital and labor force between states takes advance of the free. The development of international relations, foreign investments in the economy of the republic coming into the accounting system as a result of the expansion and adaptation to the improvement of international financial reporting standards is required.

To adapt to the international financial reporting standards, international financial reporting standards and the securities account resolve organizational issues, especially on the basis of the organization of audit inspections is important.

Relations with various international organizations active in the republic of uzbekistan, in the process of joining the world economic community, economic indicators and criteria be compared to foreign audit methodological principles adopted in the world practice to ensure that they meet the requirements of the standards required.

Today, it has become increasingly pressing issue of improving the legal basis of securities accounts and audit. Thus, companies operating in international markets, the interaction between enterprises and banks and the birth of handling the reason for the further development of the securities market.

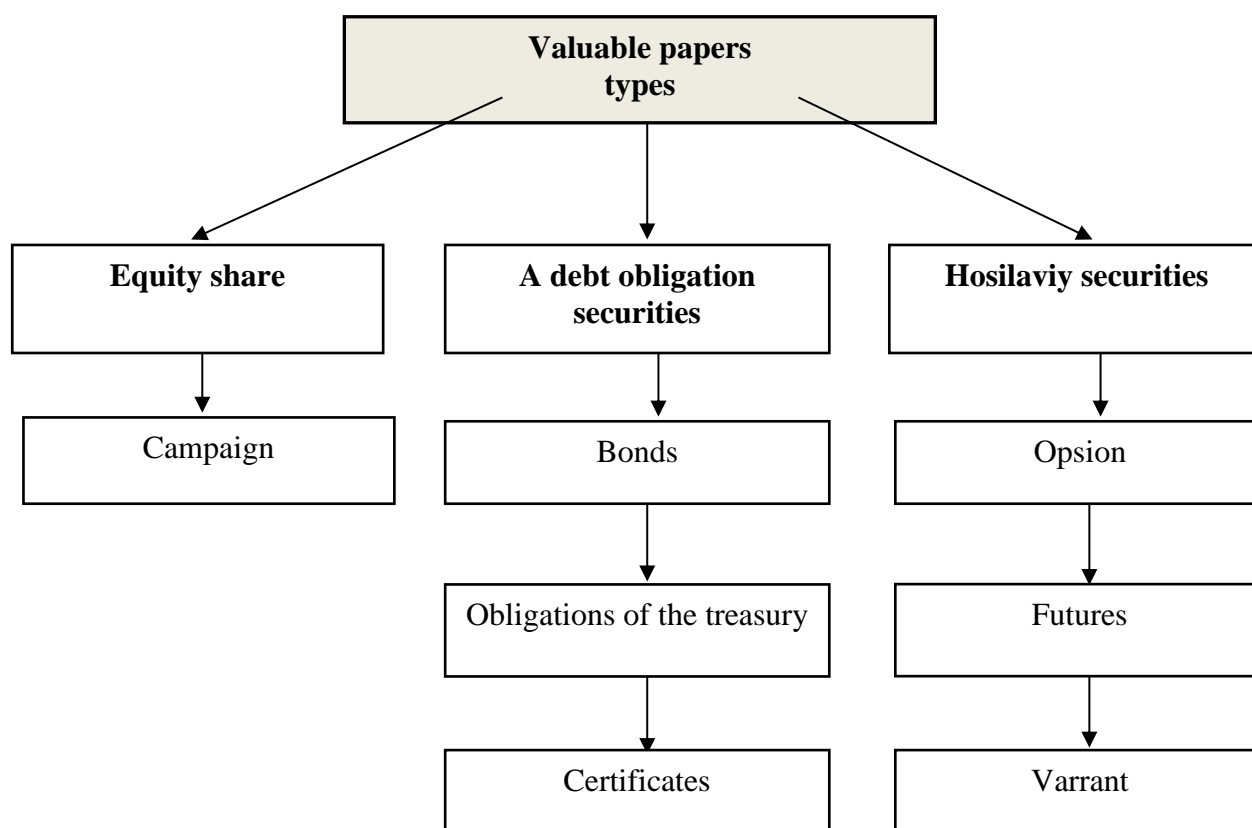
Associated with the controller and the securities business in uzbekistan to take into account the requirements of international standards of audit in the audit process in accordance with the development of the economy to be held when directed to study for the introduction and development of auditing standards as well as national issues that did not produce full xali

we think.

The second type of investment, there are different opinions on them, if it was a different interpretation on the activity of economic entities in investment in securities markets. For example: Rouz Peters [1], it means the investment activity of the bank in the securities market are studied them into the following two classes: 1) a money market instrument; 2) capital market instruments. The main direction of investment activity involving gave it to bills and bonds to offer. G. n. Beloglazova [2] while a study of direct investment and portfolio investment, and direct investment securities has recommended to establish an investment portfolio to attract them through. By Lavrushin o. i. [3] on the improvement of investment activity of commercial banks in the securities market investment bank in the organization of two-way invitation to apply: a) direct the placement and sale of securities; b) long-term investment through lending to organize activities. Nosirov e. i. [4] by the study of factors affecting the investment activity of economic entities out of a violation of the rights and interests of investors, the most important of them, the principle of increase of the role of commercial banks in the securities market enough of that form is highlighted. By f. a. Yuldashev [5] directions for improvement of the organization of the operation of the securities market of commercial banks has been viewed.

Summarizing the above considerations in the later case, the investment activity of economic entities in the securities market is worthwhile to give the following definition we consider that the business entity that carry out investment activities in the securities market, is said to provide business services operations that effective in the long term.

Given the definition of the essence, the main purpose of economic entities income if his income to be permanent, the effects of large risks to be inevitable. So, investment activity in the equity market also long-term economic entities but at the same time allows you to increase the income of the level of risk and is not constantly high. According to the current legislation of the republic of uzbekistan, economic securities to be issued by the following entities are allowed.



1–picture. According to the legislation of the republic of uzbekistan law that may apply existing securities. [6]

21 the number of accounting “accounting schyot plan” called according to the national standard of the following securities in schyot is designed to take into account:

- 0610- “securities”;
- 0620- “Subsidiary economic investment to the society”;
- 0630- “qar important economic investment to the society”;
- 0640- “foreign capital enterprises participated investments”;
- 0690- “Other long-term investments”.[7]

But the republic of uzbekistan “on securities market” according to the law,[8] certificates of deposit, corporate bonds, as well as on the type of securities such as emissiyaviy drew attention. Therefore, it appears necessary to take into account these securities as well. This sabali in our opinion, for us to consider them separately in the following additional schyot we think that should be open to schyot 0610.

0611- “certificate of deposit”; 0612- “corporate bonds”; 0613- “Emissiyaviy securities” in this particular securities schyot called the name of the issuer and the types of analytical and maintaining them on opening and maintaining schyot is necessary. You can see and the other account associated with this proposed schyot follows.

1-table

Long-term securities, taking into account the binding of the recipient account

T/r	the contents of the operation of the farms	, which connects the account		Records confirming
		debit	credit	
1	to buy a certificate of Deposit	0611	5110	subscribe to the securities account-faktura
2	the purchase of corporate bonds	0612	5110	subscribe to the securities account-faktura
3	Emissiyaviy securities purchase	0613	5110	securities subscribe to account-faktura
4	the basic tools to purchase securities with a way to give the vendor directory	0611 0612 0613 9210	9210 0110- 0190	subscribe to the securities account-faktura, the main tools to finish the act of
5	to give the finished product to the vendor directory by way of to buy stocks	0611 0612 0613 9110	9010 2810	subscribe to the securities account-faktura, yukxat

Most securities primarily by the implementation of internal audit audit detailed audit control is performed. The time came to present the functions of internal audit and in most cases, the verification of structural divisions of the accounting reporting of the company also even their own aside from the circle out. Internal auditors are more active in economic policy and management issues of the enterprise. Internal auditors are highly qualified professionals, according to their status has large powers. More into the circle of their obligations include the following:

- **operational audit** -management issues bthisgive advice to the various divisions of the citizens of enterprise, including securities purchase and to rely on its reliability in determining the conclusion of the internal audit, (for example, the valuation of marketing the business enterprise and its effective ability to pay attention to the reliability of securities, and evaluate the configuration of sh. k.);
- **compliance audit** - this directory the activities of the divisions, its administration and, if necessary, yuqori prescribed by the authorities or theonun xujjatlarida shown muvofi rulesqseeks to examine spotted. For example, the legal requirements of the contract from the point of view of survey and valuation, securities, reducing risks and so on.k.

Thus, the securities account and the audit on the organization of in their time tegshli dividend on the organization of the relevant account allows you to create and allows you to get on them.

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