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The main directions of socio-economic development of New Uzbekistan: problems and solutions

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The main directions of socio-economic development of New Uzbekistan: problems and solutions collection of materials of the international scientific and practical conference on the topic

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In the collection of materials of the conference, the role and role of Science, Education and production in the era of globalization, the pressing problems of the issues of interaction of these processes, feedback on their solutions were presented by mature specialists of the field.

In addition, research on the scientific and practical topic, carried out in the economics, Exact Sciences, Natural Sciences and socio-humanities during the globalization period, information is presented in the scientific and practical fields, which includes the latest innovative technologies in the fields of production.

It can be argued that this collection is one of the specific intersections of current thoughts and innovative ideas of the world of science. This scientific and practical conference was actively attended by professors and scientific researchers engaged in scientific research in Uzbekistan and foreign countries. In increasing the position of the scientific and practical conference, the professors and teachers of domestic and foreign higher educational institutions made a significant contribution.

Professors and teachers of foreign higher educational institutions who actively participated in the work of the conference made a worthy contribution to the high level of interaction with scientists of our country. The processes of international cooperation with foreign countries and exchange with them in the field of Science in the era of globalization have a positive effect on the development of Higher Education, the fields of Science and production. The materials of this conference are special in that they include a wide range of research, from theoretical developments to practical solutions, demonstrating the diversity of approaches and directions in this area.

In conclusion, it should be noted that this scientific and practical conference will be a very useful collection for everyone who is interested in modern research in the fields of further development of Higher Education, Science, Education and production in the era of globalization. The authors are responsible for the content and quality of the articles and abstracts included in the collection.

KORXONA FAOLIYATINI YURITISHIDA PUL MABLAG‘LARI HISOBINI TASHKIL ETISHNING AHAMIYATI



O‘rolova Aziza
O‘zMU Jizzax filiali “Iqtisodiyot va turizm”kafedrasi o‘qituvchi-stajyori

Annotatsiya: Ushbu maqolada, korxona pul mablag‘lari harakati tahlili va pul mablag‘larini buxgalteriya hisobida turkumlanishi haqida so‘z yurutilgan.

Kalit so‘zlar: korxona faoliyati, naqd pulsiz hisob-kitoblar, to‘lov, pul resurslari, mablag‘larni turkumlash.

Annotation: This article talks about the analysis of the movement of funds of the enterprise and the classification of funds in accounting.

Keywords: business activity, non-cash payments, payment, monetary resources, classification of funds.

Аннотация: В данной статье говорится об анализе движения денежных средств предприятия и классификации денежных средств в бухгалтерском учете.

Ключевые слова: хозяйственная деятельность, безналичные расчеты, платеж, денежные средства, классификация денежных средств.

Iqtisodiyotni modernizatsiyalash sharoitida korxona faoliyatida pul mablag‘laridan samarali foydalanish iqtisodiyotning barqaror rivojlanishining ta’minlovchi muhim omillaridan biridir.

Korxonalar faoliyatining uzluksiz davom etishini ta’minlash uchun zarur ishlab chiqarish zaxiralari va mehnat vositalari sotib olish, davlat byudjetidan tashqari fondlar uchun to‘lovlarni amalga oshirish uchun ma’lum miqdorda naqd pulsiz hisob kitoblar talab qilinadi. Korxonalar mavjud pul mablag‘larini yuqorida ko‘rsatilgan maqsadlarga sarflashda iqtisodiy jihatdan manfaatli va tejamli bo‘lgan hamda korxonaga o‘z mablag‘laridan oqilona foydalanish imkonini berishni to‘g‘ri tashkil etish va hisobga olish korxona o‘z oldiga qo‘ygan birinchi navbatdagi vazifalardan biri hisoblanadi.

Shunday ekan xo‘jalik subyektlarida pul mablag’lari hisobini to‘g’ri va aniq tashkil qilinishi hamda uni takomillashtirish bugungi kunning dolzarb vazifalaridan biri hisoblanadi.Xo‘jalik yurituvchi subektlarning buhgalteriyasi, odatda,barcha to‘lovlar va hisob-kitob muomalalarini amalga oshiradi hamda ushbu muomalalarni qonunga muvofiq,o‘z vaqtida va to‘g‘ri rasmiylashtirish ustidan nazoratni amalga oshiradi. Yuqoridagi fikr va mulohazalar ushbu mavzuning dolzarbligini belgilab beradi va bozor munosabatlari sharoitida korxonalarning pul mablag‘lari va ularning xarajati to‘g‘risidagi boshqaruv apparati uchun zarur ma’lumotlarni buxgalteriya shakllantirish masalalarini o‘rgatadi.

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Yuridik shaxslarning pul mablag‘larining tashkil topishi, saqlanishi va ulardan foydalanish tartibi O‘zbekiston Respublikasi Markaziy banki boshqaruvi tomonidan nazorat qilinadi. 1998 yil 12 dekabrda ro’yhatga olingan va 1998 yil 24 yanvarda O‘zbekiston Adliya Vazirligi tomonidan tasdiklangan “Yuridik shaxslarning kassa muammolarini yuritish qoidalari”da batafsil yoritib berilgan. Pul mablag‘larining qaysi manbalardan tashkil topishi va ularning sarflanishini asosiy ahamiyati esa “Buxgalteriya hisobi to‘g‘risida”gi O‘zbekiston Respublikasining qonuni asosida ishlab chiqilgan va Buxgalteriya Hisobining Milliy

Standartlarining 9-son “Pul oqimlari to‘g‘risida hisoboti”da aniq ko‘rsatilib o‘tilgan.

Pul mablag‘larining korxona iqtisodiyotida tutgan o‘rni uning asosiy vazifalarini bajarish uchun buxgalteriya hisobi boshqaruv apparatini tegishli ma’lumotlar to‘plami bilan ta’mnlanishi zarur. Buning uchun esa pul mablag‘lari hisobining oldida quyidagi asosiy vazifalar turadi:

- korxonaning pul mablag‘larini samarali boshqarish uchun zarur ma’lumotlar bilan ta’minlash;
- to‘lov va hisob-kitoblarni pul muomalalarini tartibga soluvchi me’yoriy hujjatlarda ko‘rsatilgan tartiblarga rioya qilgan holda o‘z vaqtida amalga oshirish;
- hisob registrlarida pul mablag‘larini naqdligi va harakatlarini o‘z vaqtida aks ettirish, chunki pul mablag‘larining harakati korxonaning faollik darajasining asosiy ko‘rsatkichlaridan biridir.
- pul mablag‘larining belgilangan maqsadlarga sarflanishi, smeta va limitlarga amal qilishini nazorat qilish;
- pul mablag‘larining inventarizatsiyasini belgilangan muddatlarda o‘tkazishini ta’minlash va o‘zaro hisob-kitoblar, muddati o‘tgan debitorlik va kreditorlik qarzlarini to‘lanishini nazorat qilish;
- kassadagi, hisoblashish, valyuta va bankdagi boshqa schotlarda saqlanayotgan pul mablag‘larining saqlanishining nazoratini ta’minlash;
- pul resurslarining harakat oqimini prognozlash va optimizatsiya qilish bo‘yicha tegishli boshqaruv qarorlarini qabul qilish.

Ushbu masalalarning muvaffaqiyatli bajarilishi korxonaning pul mablag‘laridan samarali foydalanishni ta’minlovchi boshqaruv qarorlarini qabul qilish imkoniyatini yaratadi.

Albatta, yuqoridagi vazifalarni bajarish uchun pul mablag‘larining

buxgalteriya hisobini to‘g‘ri tashkil qilish zarur bo‘ladi. Buning uchun esa korxonalarda mavjud mablag‘larni turkumlash alohida ahamiyatga egadir.Korxonalarga pul mablag‘larining buxgalteriya hisobini yuritish ko‘p jihatdan ularning turkumlanishiga bog‘lik. Chunki pul mablag‘larini manbalardan kelib tushishi va qaysi yo‘nalishlar bo‘yicha sarflanishini tahlil qilish asosida ulardan samarali va maqsadga muvofiq foydalanish mumkin.

Hozir amaliyotda pul mablag‘lari quyidagicha turkumlanadi va ular buxgalteriya hisobini yuritishda foydalaniladi:

1. Valyutalarni turlari bo‘yicha guruhlash.

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2. Qaysi joyda saqlanish bo‘yicha guruhlash.
3. Qaysi maqsadlarga sarflanishi bo‘yicha guruhlash.
4. Qaysi manbalardan kelib tushishi bo‘yicha guruhlash.
5. Pul mablag‘larining turlari bo‘yicha guruhlash.

Xar bir korxona bankida hisob-kitob schoti ochiladi. Bu schotda korxona o‘z pul mablag‘larini saqlaydilar va turli tashkilotlar bilan naqd pulsiz hisob-kitoblar olib boradilar. Korxonalarning pul mablag‘lari hisob-kitob schotida saqlanganligi uchun bank ma’lum miqdorda foiz to‘laydi. Korxonalar hisob-kitob schoti ochish uchun belgilangan shaklda maxsus ariza. Bu arizaga korxona rahbari va bosh buxgalteri imzo qo‘yadi, imzolar qo‘yilgan va pechat bosilgan kartochka (ikki nusxada). Korxona

rahbari va bosh buxgalterning kartochkada qo‘yilgan imzolari yuqori organ tomonidan tasdiqlanadi.

Hisob-kitob schotidagi pul mablag‘lari quyidagi xo‘jalik muomalalari natijasida ko‘payishi mumkin:

- davlatga sotilgan mahsulot uchun pul olinganda;
- chet tashkilotlarga bajargan ish va xizmatlar uchun pul olinganda;
- banklardan ssudalar olinganda;
- kassadagi limitdan ortiqcha pullar o‘tkazilganda;
- asosiy xo‘jalik faoliyatidan boshqa daromadlar tushganda.

Hisob-kitob schotiga tushadigan pul mablag‘lari bank qoidalariga muvofiq namunaviy hujjatlar asosida rasmiylashtiriladi.

Korxonaning hisob-kitob schotidagi pul quyidagi to‘lovlar hisobiga kamayishi mumkin:

- ✓ Boshqa tashkilot va korxonalardan olingan mol va moddiy boyliklar hamda ko‘rsatilgan xizmatlar uchun pul to‘laganda;
- ✓ mexnatga haq to‘lash va turli xo‘jalik ehtiyojlari uchun kassaga naqd pul olib kelinganda;
- ✓ davlat budjeti va sug‘urta organlariga majburiyat yuzasidan pul o‘tkazib berilganda;
- ✓ bankdan olingan ssudalar va ularning foizi qaytarilganda;
- ✓ xo‘jalik faoliyatiga doir boshqa to‘lovlar to‘langanda.

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