

INFORMATION BASIS FOR THE ASSESSMENT OF THE EQUITY CAPITAL OF ECONOMIC ENTITIES IN UZBEKISTAN

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Annotation. In modern market conditions, the main successful operation of the enterprise is economic stability. When an enterprise is economically stable, it has a number of advantages over other companies in the same field in terms of loans and investments, in the selection of suppliers and qualified personnel. The higher financial stability of the enterprise makes it more autonomous from unforeseen changes in market conditions and leads to a reduction in the risk of bankruptcy. The lack of economic stability can lead to the insolvency of enterprises, lack of funds to finance current and investment activities, and bankruptcy with a deterioration in financial condition.

Keywords: capital, finance, resource, subject, production, competition, business entities

Introduction

As you know, capital is one of the most widely used economic categories in financial management. It is the basis for the creation and development of an enterprise and in the process of functioning ensures the interests of the state, owners and staff. Any organization conducting production or other commercial activities must have a certain capital, which is a set of material assets and cash, financial investments and costs for the acquisition of rights and privileges necessary for the implementation of its economic activities. The authorized capital of an enterprise is formed, as a rule, at the expense of contributions from the founders in accordance with its charter and the founding agreement. It can be replenished at the expense of the company's profit from economic activities, as well as, if necessary, through targeted contributions from the founders.

Buildings, structures and other tangible assets are included as a contribution to the authorized capital of the enterprise: the rights to use land, water and other natural resources, as well as other property rights (including the use of discoveries, know-how and other intangible assets); cash in freely convertible currencies in the currencies of the member Statesparticipants of the joint venture; cash in foreign currency in the bank. Shares contributed in foreign currency to the authorized capitals of enterprises, organizations, associations, joint-stock companies and limited liability companies are carried out in accordance with the requirements of the Law of the Republic of Uzbekistan "On the procedure for reflecting turnover in foreign currency in accounting, statistical and other reporting". The organization of the authorized capital is carried out

on the basis of current legislation and constituent documents. Tangible and intangible assets contributed to the authorized capital are assessed and accounted for by agreement of the founders or by decision of the executive body of the legal entity.

Financial management reflects the concept of capital from two sides. On the one hand, the capital of an enterprise characterizes the total value of funds in monetary, tangible and intangible forms invested in the formation of its assets. At the same time, the direction of investment is characterized. On the other hand, if we consider the sources of financing, it can be noted that capital is an opportunity and a set of forms of mobilizing financial resources to make a profit.

Literature review

According to Professor Yu.A. Babaev, equity is capital minus attracted capital (liabilities), which consists of a combination of authorized, additional and reserve capital, retained earnings and other reserves (trust funds and reserves).

L. Drobozina believes that the company's equity represents the difference between the amount of assets and the amount of external liabilities of the company. Its value can only be calculated based on the balance sheet data.

Professor K.Y. Tsygankov, having conducted a number of historical and practical studies, came to the conclusion that "the accounting department of economics was originally created to calculate equity, and this particular category of accounting is the main subject of accounting." Despite the relevance of the issue we are considering, currently there is no normative formulation of the term "capital" that would exactly correspond to the standards, which indicates and indicates that the concept is controversial and ambiguous.

Research methodology

The methodology of this article uses methods of analysis and synthesis, scientific abstraction, generalization, and comparative theoretical interpretation. In addition, the scientific basis of the article is international information from the research of scientists in domestic and foreign scientific publications.

Discussions and results

The economic activity of an enterprise is characterized by a set of indicators reflecting the process of formation and use of its financial resources, and its assessment according to financial statements is a classic way of assessment. Its implementation includes the following stages:

1. Assessment of the state of own funds of economic entities.
2. Assessment of the structure and dynamics of the economic entities' own funds.
3. Assessment of the causes of the immobilization of the economic entities' own funds.
4. Assessment of the efficiency of using the equity capital of business entities.
5. Determination of reserves for income growth and balance sheet liquidity due to the rational use of own funds of business entities.

Having studied various educational and methodological materials on improving approaches to assessing the effectiveness of the equity capital of business entities, we came to the conclusion that it would be advisable to identify the following main areas for approaches to assessing the effectiveness of the equity capital of enterprises.

All business entities strive to improve their economic situation by improving their financial results. Company plans contain a specific set of goals and are developed for the short, medium and long term. By controlling the dynamics of economic indicators, it is possible to determine the direction of an enterprise's development and manage this development in accordance with their target plans.

The financial condition of an enterprise is a set of indicators reflecting its ability to repay its debt obligations. Financial activity covers the processes of formation, movement and preservation of the company's property, control over its use.

One of the priorities in assessing the financial condition of equity is to assess the financial situation of the organization and identify opportunities for capital increase, the ability to ensure steady profit growth and pay off its obligations on time.

The assessment of the effectiveness of the state of equity capital begins with a study of the state of its property: an assessment of the composition, structure, placement and use of economic assets and sources of their formation (liabilities) according to the balance sheet. To do this, a comparative analytical balance sheet is compiled, in which the items of the balance sheet asset (assets) are grouped according to the degree of increase in liquidity, and the sources of asset formation – according to the urgency of the onset of obligations.

According to the comparative analytical balance sheet, the change in the amount of funds available to the organization, i.e. the balance sheet currency, is estimated by comparing the indicators at the beginning and end of the analytical period. It is advisable to compare the rate of change in the balance sheet currency with the rate of change in revenue and profit (according to Form No. 2). It is believed that the outpacing growth rates of revenue compared to the growth rates of balance sheet assets reflect the rational use of the organization's funds.

The assessment of the liquidity of the balance sheet consists in comparing funds by asset, grouped by their degree of liquidity and arranged in descending order of liquidity, with liabilities grouped by maturity and arranged in ascending order of maturity.

All assets of the company, depending on the degree of liquidity, that is, the rate of conversion into cash, can be divided into several groups:

- The most liquid assets A1 – amounts for all items of cash that can be used to perform current calculations immediately. This group also includes those short-term financial investments (securities) that can be equated to money.

- Fast-selling assets A2 - accounts receivable. The liquidity of these assets varies and depends on subjective and objective factors: the qualifications of the

company's financial workers, relationships with payers and their solvency, and the conditions for granting loans to buyers.

- Slow-selling assets A3 - article of section II of the asset "Reserves and costs", with the exception of the article "Expenses of future periods", as well as the article "Long-term financial investments".

- Hard-to-realize assets A4 - assets that are intended for use in economic activities for a relatively long period. This group can include articles I of the asset section of the balance sheet "Long-term assets".

To compare with the components of the company's assets, the liabilities of the balance sheet, taking into account the maturity dates, are divided into the following groups:

-The most urgent liabilities of P1 are accounts payable, dividend payments, other short-term liabilities, as well as loans that are not repaid on time.

- Short-term liabilities P2 - which include: short-term loans, short-term loans, advances received from buyers and customers.

- Long-term liabilities P3 - long-term loans and borrowings.

- Permanent liabilities P4 – the result of section I of the balance sheet liability.

To maintain the balance of assets and liabilities, the total of this group should be reduced by the amount under the item "Deferred expenses".

- To determine the liquidity of the balance sheet, the totals for each group of assets and liabilities should be compared.

The balance is considered absolutely liquid if the conditions are met:

$$A1 > P1$$

$$A2 > P2$$

$$A3 > P3$$

$$A4 > P4$$

If the first three inequalities are fulfilled, that is, current assets exceed the external obligations of the enterprise, then the last inequality, which has a deep economic meaning, is necessarily fulfilled: the company has its own working capital, the minimum condition for financial stability is met.

However, it should be noted that the assessment of the liquidity of the company's balance sheet carried out according to the above scheme has a disadvantage, since it is approximate and not completely detailed.

A more detailed and analytical assessment is the assessment of the liquidity and solvency of the enterprise by building a system of analytical financial coefficients.

Conclusion

Equity is an important financial indicator used in the management of business entities. The basis of management decisions is the choice of sources of financing activities, determining the possibilities of attracting external own financial resources for the effectiveness of equity. In the conditions of market relations, the rational and

efficient use of available material, financial and other resources is important. Resistance to competition is one of the most important factors of development. It is of great practical importance to increase the size and effective use of private capital, especially in enterprises with various forms of ownership. Thus, information support is necessary and suitable for the implementation of analytical and management procedures that ensure the financial and economic activities of the enterprise. The importance of accounting statements for conducting approaches to assessing the effectiveness of equity is multidimensional. It is the accounting statements in combination with statistical and current financial information published by the relevant agencies in the form of analytical reviews on the state of the capital market that allows you to get the first and fairly objective idea of the state and trends in the economic potential of a possible counterparty or investment object.

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