

DESCRIPTION OF THE ELEMENTS OF CAPITAL IN ENTERPRISES AS AN AUDIT OBJECT

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Abstract: The nature of private capital, its role in the development of enterprises and its description as an audit object, enterprises from the activity strictly look either work release with do it either service Be related to the activity, material wealth and money funds and economy activities conduct for done to have capital consisting of the sum of increased financial flows is determined by.

Keywords: capital, money, personnel, accounting, banking, operations, operations

Capital - this material riches and money funds farm in appearance activities conduct for done increased financial castings is the sum. Enterprise capital own (internal) funds and attraction done (external) from sources formed can be Financing main source of the enterprise is capital. of the enterprise financial stability which provides of the factors one enterprise capital increase.

Enterprise of private capital common appearance assets in formation invested money funds, material and intangible in the form of riches evaluates.

The authorized capital of the enterprise is established at the expense of the contributions of the founders, according to the rules in accordance with its charter and founding agreement. It can be replenished at the expense of the company's profit from economic activity, and, if necessary, at the expense of targeted contributions of the founders. Buildings, structures, devices and other tangible assets as a contribution to the authorized capital of the enterprise: rights to use land, water and other natural resources, as well as other property rights (including for the use of discoveries, "NOW HAU" and other intangible assets); funds may be added in freely convertible currencies in the currencies of the participating

countries of the joint venture.

Contributions of the founders can be included in the form of sums of money, as well as buildings, structures, equipment, intangible assets, etc. The characteristics of authorized capital include:

the amount of authorized capital is determined in accordance with the charter of the enterprise and the founding agreement and has a relatively permanent character. The change of its initial amount is carried out only by re-transferring the charter of the enterprise from the state register;

the actual formation of authorized capital is limited by time .

is one calendar year from the date of establishment . Enterprises that have not formed their authorized capital within this period lose their legal status and are liquidated. The authorized capital depends on the organizational and legal forms of the enterprises and the forms of ownership. In enterprises established on the basis of private and collective partnership properties, the charter capital consists of shares and contributions of the founders. In joint-stock companies, the authorized capital consists of the sum of the sums of the nominal value of issued ordinary and preferred shares.

Founders' contributions to the authorized capital can be included with long-term and short-term assets, that is, with fixed assets, intangible assets, capital and financial investments, goods and cash.

The contributions of the founders to the authorized capital are the basis for the distribution of the net profit of the enterprise in the contributory method, and the number of shares is the basis for the distribution of the net profit in accordance with each of them. In state-owned enterprises, net profit is not distributed and is directed to increase the amount of authorized capital.

Private capital enterprise balance 3 in the part located there _ property belonging to the owner, participating in the production process and profit which brings sum of assets reflection has been achieved.

Equity is the real value of the company's property, assets (mol properties) and

obligations between difference with is defined as shown in Figure 1 .



Figure 1 Formula for finding equity capital

The private capital of the enterprise is of economic origin different was , formation methods and of the enterprise financial resources takes advantage of its resources . Such to be economy activities analysis to do in the process financial from reports users for is necessary . Enterprise balance passives in the system capital of weight high of the enterprise financial stability proof gives

The company's equity represents the total value of its funds, a certain part of his assets belonging to him on the basis of property rights used to build. From the account of investing in equity capital set up done of assets this part, of the enterprise pure assets represents _ Enterprise capital rotation in the process three from the boss past : _

the first step, capital in the form of cash to operating assets (rotation and without rotation outside) invested in work exterminator becomes a form .

Second in the stage work exterminator capital the product work goods in the process of production becomes the shape of

Third in the stage commodity capital commodity and of services money from the sale becomes capital.

Market economy modernization to do condition and enterprises with the increase in demands for their activities, for the stable operation of enterprises, the need to improve the organization of their activities increases. That's why for xar one enterprise in the eye caught purposes reach and efficient of development optimal the way choose for, certain account has a policy to be Uzbekistan Republic Finance of the ministry 2009 year 19 5 of the "Financial Statement" approved by

Order No. 37 of March in the form of private of capital structure of the following consists of that shown: Authorized capital, added capital, reserve capital, undistributed benefit (not covered loss) , purchased private shares, earmarked income , etc.

The authorized capital means the sum of the sums of the sums of the nominal value of the issued shares, as well as the set of funds invested by the founders of the enterprise.

Object, element and control points of private capital audit by regulating accounting in the Republic of Uzbekistan is based on existing legal documents. Private here formation and use of structural elements of capital according to complete to the imagination have to be demand will be done. Research in the process private capital each one of the element from the features come out audit in doing out of consideration don't run away demand to be done separately aspects was determined .

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