

PURPOSE AND TASKS OF PRIVATE CAPITAL AUDIT IN ENTERPRISES

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Abstract: The financial well-being of the organization and the results of its activity depend on what kind of capital the business entity has, how optimal its structure is, and how well the fixed and working capital are directed.

Keywords: Accounting, banking, operations, money, personnel, operations.

In connection with the above-mentioned, the organization that forms information about the separate components of capital and their dynamics, the organization's capital is considered the most important economic category in the market economy of capital and is considered one of the new objects of accounting and auditing. . The management of the organization must clearly determine the sources of its activities and how to direct its capital to the spheres of activity.

In the conditions of the market economy, the importance of financial resources that support the financing of current economic activities, the growth of the production potential of the organization and the formation of the optimal structure is rapidly developing. The number of cups is very important.

The purpose of the audit is to solve a specific issue determined by the current legislation, the regulatory system of auditing activities, mutual contractual obligations between the auditor and the client. The purpose of the audit activity is to determine the reliability of the accounting (financial) reports of economic entities and the compliance of the implemented financial and economic operations with regulatory documents. (see Table 1)

Regulatory and legal basis of audit.

Table 1

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1	Law of the Republic of Uzbekistan "On Accounting". New revision received on April 13, 2016.
2	Law of the Republic of Uzbekistan "On Auditing Activities" (in the new version). Received 26 February 2021.

3	BHMS No. 21 entitled "Accounting plans of financial and economic activities of economic entities and instructions on its application". Approved by the Ministry of Finance of the Republic of Uzbekistan on September 9, 2002 with number 103 and registered by the Ministry of Justice with number 1181 on October 23, 2002
4	"Regulation on the composition of costs for the production and sale of products (works, services) and the procedure for forming financial results", approved by the decision of the Cabinet of Ministers of the Republic of Uzbekistan No. 54 of February 5, 1999.
5	Conceptual framework for preparation and presentation of financial statements.
6	BHMS No. 1 "Accounting policy and financial reporting".
7	BHMS No. 3 "Report on financial results".
8	AFMS No. 3 "Audit Planning".
9	AFMS No. 10 "Other information in financial statements".
10	AFMS No. 70 "Auditor's report and auditor's opinion on financial statements".
11	No. 1 "Presentation of financial statements" BHXS
12	11.12.2003 of the Republic of Uzbekistan. Law No. 558-II "On Private Enterprise".
13	No. 500 "Auditing Evidence" AXC
14	210, "Agreement on the terms of the audit agreement" AXS.
15	230, "Documentation of the audit".
16	"Rules for filling out financial reporting forms" approved by Order No. 140 of the Ministry of Finance of the Republic of Uzbekistan dated December 27, 2002

According to the "Accounting Law", the private capital of the enterprise consists of: authorized capital, added capital, reserve capital and undistributed profit.

It is an important task to check the account of the private capital of the enterprise, to correctly account for its amounts and movements. The information from the following sources is checked:

- Charter and founding agreement of the enterprise approved by notary offices;
- Amounts of accounts 8310, 8320, 8330, 8410, 8420, 8510, 8520, 8530, 8610, 8620, 8710 and 8720 in 1S or the amounts in the general ledger and 15th journal order, as well as the documents underlying their movement.

The verification begins with the comparison of the balance sheet data compiled for the reporting period with the balances available for this reporting period in the company's charter, founding agreement and relevant account registers. The purpose of the report on private capital is to reveal information about the state of private capital at the beginning and end of the reporting period and changes in its composition during the reporting period.

The equity report is based on current accounting information and contains important indicators for external and internal users.

It is possible to analyze the indicators of the market activity of the enterprise based on the information of the report on private capital. These indicators describe the value and profitability of the company's shares.

1. Profit per share is determined as follows:

$AF = (\text{Net profit} - \text{Dividends on preferred shares}) / \text{common shares outstanding}$

This ratio shows how much net profit corresponds to one common share in circulation. This is one of the most necessary indicators in the market economy.

2. The ratio of the market price of the stock to the profit per share (BF) is determined as follows.

$BF = \text{market value per share} / AF$

This indicator indicates how many soums the shareholders agree to pay for one soum of net profit of the company. For example, if this indicator is 10 in "A" company, and 8 in "B" company, investors will prefer the investment quality of "A" company. This indicator is evaluated according to the dynamics of profit per share of other companies.

3. The balance sheet value of one share is determined as follows:

$ABY = \text{Value of shareholders' capital} - \text{preferential shares} / \text{common shares outstanding}$. The book value of one share indicates the value of the net assets of the enterprise corresponding to one common share according to accounting and reporting data.

4. The ratio of the market value of one share to the balance sheet value

shows what its market value is and it is defined as:

The ratio of the book value to the market value of a share $\text{Market price per share} / \text{book value per share}$

5. Dividend income or dividend rate is determined as follows:

Dividend income (real profit rate = dividend per share/ market value per share

6. The profitability of the share (A_d) is important, it is determined as follows:

$$A_d = D + (S^* - S);$$

Here: D – during the ownership period of the share

S is the amount of dividend to be received

S^* - selling price,

C – Purchase price

7. The share of dividends to be paid is determined as follows:

$$T.d.u = \text{dividend per share} / \text{net profit per share} = 0-90\%$$

The characteristic of this indicator analysis is that it does not have a good or bad level. But the total indicator of this should not exceed 1. This means that the company has earned enough profit to pay dividends. If this indicator exceeds 1, it indicates that the company did not use its financial resources wisely or borrowed from the reserve capital.

Dividends reduce equity because they are paid out of the company's retained earnings.

Some of the external users in many cases want to receive the necessary economic information - additional evidence that confirms the reliability of financial statements. They can do this independently or entrust other independent specialists to conduct the relevant investigation.

Parties interested in obtaining reliable information about financial reporting

- | | |
|--------------------------------|--------------------------------|
| 1) Administration | 1) Employees of the enterprise |
| 2) Partner organizations | 2) Bank-creditors |
| 3) Employees of the enterprise | 3) Goods-supplier-buyers |

Users of information on reliability of financial statements

Generally reliable accounting information performs an important function. This information helps to increase the efficiency of labor, goods, and capital markets in the market economy (through listed users). However, the reliability of accounting information depends not only on the audit, but also on the accounting policy of the country.

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