

ANALYTICAL AUDIT OF PRIVATE CAPITAL IN ENTERPRISES DEEDS

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Abstract: The analysis of the share of the structural elements of private capital in the republic in relation to the value of the sources of own funds and the analysis of the changes in the value of the elements over the years is carried out separately for each item. Analysis in this order does not allow to determine at the expense of which group of sources the change in the value of private capital occurred.

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

Analytical operations mean the analysis and evaluation of the information received by the auditor, the identification of unusual and incorrectly reflected facts of economic activity in accounting, and the study of important financial and economic indicators of the audited economic entity in order to determine the causes of such errors and confusions.

Analytical operations involve the use of elements and methods of financial analysis, such as comparisons, ratios and coefficients.

of analytical operations is comparison. It compares the following: balances in schemes for different periods; financial reporting indicators with business plan indicators; the ratio between various items of the report and the data of previous periods; financial indicators of the economic entity with the average indicators in

the relevant sector of the economy; financial information with non-financial information (information about the activity of an economic entity that is not directly reflected in its accounting system).

Analytical operations include the study of interrelationships between indicators of accounting and reporting data, comparison of reporting data and their trends of change, study of the reasons for sharp differences in reporting items and indicators.

(Table 12)

Private capital elements of JSC enterprise in Samar sugar region share analytical¹

(thousand in soums)

No	Elements	01.01.2018	Share (%)	01.01.2019	Share (%)	01.01.2020	Share (%)
1	Authorized capital	78460118	33.8	82705204	27.0	165410409	49.9
2	Added capital	50169	0.01	3336448	1.1	3336448	1.0
3	Reserve capital	35287391	15.2	52556002	17.2	63503325	19.2
4	Not distributed benefit	88230177	38.0	84544817	27.6	38784100	11.7
5	Purposeful receipts	-	-	34356056	11.2	12874550	3.9
6	The future period expenses reserve	30440724	13.1	48690118	15.9	47601630	14.4
7	Own funds sources total :	232468579	100.0	306188645	100.0	331510462	100.0
8	of HK in the balance sheet percentage (%)	86.0	-	97.3	-	72.9	-
9	Balance total :	270400396	-	314813678	-	454475858	-

Equity is structural of the elements own funds sources common to the value of relatively shares and their years during change from the data of Table 12 to see can _

(Table 13)

JSC enterprise in Samar sugar region dynamic analysis of ²private capital elements

(thousand in soums)

¹By Dissertation make up developed JSC enterprises in Samar sugar region in the example

²By Dissertation make up developed JSC enterprises in Samar sugar region in the example

No	Elements	01.01.2018	Growth (%)	01.01.2019	Growth (%)	01.01.2020	Growth (%)
1	Authorized capital	78460118	90.9	82705204	5.4	165410409	100.0
2	Added capital	50169	-	3336448	6550	3336448	-
3	Reserve capital	35287391	2.2	52556002	48.9	63503325	20.8
4	Not distributed benefit	88230177	25.5	84544817	-4.2	38784100	-54.1
5	Purposeful receipts	-	-	34356056	-	12874550	-62.5
6	In the future expenses reserve	30440724	59.4	48690118	60.0	47601630	-2.2
7	Own funds sources total :	232468579	40.8	306188645	31.7	331510462	8.3
8	of HK in the balance sheet percentage (%)	86.0	-	97.3	-	72.9	-
9	Balance total :	270400396	-	314813678	-	454475858	-

Elements of private capital years during growth indicators from the data of table 13 to see can _ Tables 12 and 13 information too of private equity value change common without basically which factor at the expense of happened that it was evaluation enable does not give

Private capital accounting _ international practice research to do in the process of , his with a separate standard in order not to be put was determined . Accounting _ in the field in practice has been international standards requirements research done without private capital account organize in reaching main counted standards The list is given in Table 15 passed .

Today's in the day more than 160 of the world countries this standards based on private capital account is running This of states most of them developed countries in line confession done _

Table 14

JSC enterprise in Samar sugar region private capital new to classification according to structural of the elements growth indicators analysis³

(thousand in soums)

No	Elements groups	01.01.2018	Growth (%)	01.01.2019	Growth (%)	01.01.2020	Growth (%)
1	Founders deposits	78510287	191	86041652	110	168746857	196

³By Dissertation make up developed JSC enterprises in Samar sugar region in the example

2	Enterprise work found funds	123517568	118	137100819	111	102287425	75
3	It's fair the value to determine and in the future appropriation for funds	30440724	159	83046174	273	60476180	73
4	Own funds sources total :	232468579	141	306188645	132	331510462	108
5	XK is in the balance sheet percentage (%)	86.0	-	97.3	-	72.9	-
6	Balance total :	270400396		314813678		454475858	

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