



During the Audit Process, The Main Means of Composition, Structure and Methods of Technical Condition Analysis

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ABSTRACT

In this article, the authors discussed the methods of analyzing the composition, structure and technical condition of the main tools during the audit process.

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The main means are not only labor tools, but also the material wealth of enterprises. It has value, so it can be mortgaged as property. In addition, in cases where the company does not have enough funds to pay off the debts, it is possible to pay off the debt by selling this real estate. Fixed assets are the property owner's wealth, and the state and the company benefit from their effective use. Because the company's financial result increases according to the efficiency of the enterprise. Income (profit) is taxed.

"Fixed assets are divided into the following groups:

1. According to their participation in the production process: the main asset means; passive fixed assets.
2. use: the main means of use; the main means in stock.
3. By type: land, buildings, transmission equipment, machines and equipment, furniture and office equipment, computer equipment and computing equipment, vehicles, working animals, productive animals, perennial plants and others leased fixed assets.
4. According to ownership: the main means belonging to him; leased fixed assets.
5. According to the source of establishment: at the expense of own funds; at the expense of bank loans and at the expense of other sources"1. The analysis begins with a review of the composition, structure and dynamics of fixed assets. During the year, fixed assets due to changes in their composition.

It is necessary to analyze the structural changes in detail.

The share of each type of fixed assets in the total fixed assets represents its structure. The structure depends on the nature of production, level of specialization, technology. When analyzing the structure, it is necessary to pay attention to the ratio of assets and liabilities in fixed assets. The volume of production largely depends on the asset part of fixed assets. Their passive part is not integrally related to production, they only create conditions for production.

The economic literature does not provide specific information about the asset part of fixed assets. Some economists include 2 total fixed assets except for buildings and structures, and others include machines and equipment, vehicles in the asset part. Although buildings and structures are included in the passive part of the fixed assets, but the structures in the electric power, oil refining, gas and other industries are part of the active part. So, the main assets are machines and equipment for the active part, computer equipment and computing equipment, vehicles can be entered.

"Today, new forms of employment of labor tools, and for example, leasing are used. Article 587 of the "Civil Code" of the Republic of Uzbekistan interprets the leasing contract as follows: on the assignment, the third party undertakes to enter into an agreement with the seller to purchase property from him for the lessee, and the lessee undertakes to pay lease payments to the lessor for this."wide used"

In the report on the movement of fixed assets, the expression of information about fixed assets, long-term leased fixed assets further expands the object of complex economic analysis of fixed assets.

According to Table 1, the total cost of fixed assets increased from 4594.7 billion soums at the beginning of the year to 5759.9 billion soums by the end of the year and increased to 1165.2 billion soums. Its active part is high (67.0 percent), increasing by 2.0 percent compared to the beginning of the year, while the share of the passive part decreased by 2 percent during the period under study.

Certain changes occur in the structure of fixed assets during the year. The range of fixed assets will expand due to commissioning, modernization and reconstruction of purchased and completed facilities. Due to physical and mental wear and tear, some of them will be retired. Under the influence of atmospheric conditions of the main means and during their use, internal changes (rusting, rotting) occur in their material structure, physical wear occurs due to loss of initial condition. Physical wear and tear occurs when basic tools are used and not used. The spiritual obsolescence of the main tools, their

technical description and economic efficiency is caused by lagging behind the demand of the times.

"Spiritual obsolescence is of two types: the decrease in the value of fixed assets as a result of the cheaper reproduction of them; the introduction of new, advanced fixed assets and the decrease in their value in terms of technology"5, as a result of lagging behind" Analysis of the movement of fixed assets of the following indicators begins with identification. Basic means: factor of implementation; renewal rate; exit coefficient; termination rate; coefficient of expansion of the car and equipment park.

following are the main means of household operations as a result, fixed assets are excluded from the company's assets:

- performance; it is removed from the company's assets: realization;
- due to the fact that the use from now on is not suitable for the purpose; provided free of charge to foreign companies and individuals;
- if other enterprises are added to the charter capital as a share;
- if it is transferred according to the financial leasing contract;
- if a deficit or loss is detected. On the basis of the factor analysis of the efficiency indicators of fixed assets, the existence of internal opportunities for increasing the volume of product production or the efficiency of funds is studied, and at the end of the analysis, it is possible to improve the definition of important economic directions for the use of fixed funds and their efficiency in economic entities.

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