



INCOME AND LOSSES FROM FINANCIAL ACTIVITIES OF ENSURING FINANCIAL
STABILITY OF BUSINESS ENTERPRISES

Ileshova Odinabonu Otajon qizi

2nd Year student of group BT-61, Faculty of finance and accounting

Tashkent State University of Economics., Uzbekistan

E-mail: ileshovao@gmail.com

ABSTRACT

Financial from activity received result enterprise activity of the result separately account as consists of and analysis will be done. Financial from activity received benefit and damages of the enterprise fund market, finance in the market from the activity coming the results. Financial from activity removable revenues the product work and services at the cost of to be entered costs, product work and services work take out and sell expenses composition and financial of results formation order about To the statute suitable is composed. Financial from activity received of income of enterprises total account benefit contained weight last in years one until grow up in Bermuda. Financial from activity received revenues to the the following. For example, another enterprises in the activity characteristic from participation received income, currency of funds course from change received income , other to enterprises , branches , associates to businesses given debts on this received income , interest on this received and is tied up income , shares on this received dividends and amount .

ARTICLE INFO

Article history:

Received 30 Nov 2023

Received in revised form

20 Dec2023

Accepted 22 Dec 2023

Keywords:

currency of funds, businesses
given debts, received
dividends, removable
revenues.

© 2023 Hosting by Research Parks. All rights reserved.

Introduction

In analysis their to the plan and won for years relatively changes and relative changes thank you is given his to change effect doer factors is studied . The influencing factors are studied separately for each content and on a general basis.

The information necessary for the analysis is obtained from the financial report on financial results and the comments given on its lines. In the report on financial results, the income from financial activities

is as follows:

- dividends received from subsidiaries and associated enterprises;
- other received dividends;
- interest on loans given and received to subsidiaries and associated enterprises ;
- interest on other loans received and given;
- differences from exchange rate changes;
- other income and losses from financial activities.

Table 1

Analysis of income and losses from financial activities in "GST stable" LLC

№	Indicators	last year		reporting year		The difference	
		benefit	damage	Benefit	Damage	benefit	damage
1	Dividends received from subsidiaries and associates	23	-	34	-	+11	-
2	Other dividends received	12	-	-	-	-12	-
3	Loans given and received to subsidiaries and associated enterprises and interest thereon.	14	-	21	-	+7	-
4	Interests on other borrowed and given loans.	-	43	-	65	-	+22
5	Differences from exchange rate fluctuations.	56	-	78	-	+22	-
6	Other income and losses from financial activities.	22	-	47	-	+25	-
	TOTAL	127	43	180	65	+53	+22

In conclusion, it can be said that the company's profit from financial activities +increased by 53 thousand soums compared to the same period last year. The amount of damage increased by 22 thousand sums.

Main part

The net profit from financial activities was 84 thousand soums last year and 115 thousand soums in the reporting year.

Extraordinary profits and losses are considered as the third component of financial performance. It includes the results that are built directly from random situations. For example, falls that occur on the basis of flood or land erosion, storm surge, storm surge or other natural phenomena are included. Separate items included in the category of extraordinary profits or income or included in the category of losses, included in the cost of production and services, are not specified in the Regulation on the structure of production and sale of products and services and the procedure for the formation of financial results.

Their only one condition is defined in the General Regulations, that is, the sum of income or profit received from unexpected circumstances for the enterprise in the next three years is included in the income from unexpected circumstances for the enterprise.

Unexpected or exceptional income and write-off's are defined as a separate line item in the statement of financial results.

They are not planned in the enterprise, that is, income and expenses are included in the unplanned category. Currently, their weight in the performance of enterprises does not have a significant impact.

Above, we have discussed in more detail about the benefits of the enterprise account and the categories included in it. The profit of the enterprise is determined by summing up the result from the

main production activity, the result from the financial activity, the result from the extraordinary activity or circumstances. The profit of the enterprise is considered the main line in terms of attention of the state and information users. If income and expenses are recorded according to the time and place of their occurrence, the final result will be drawn up based on this rule.

Table 2

Profit and its factor analysis in "GST stable" LLC

No	Indicators	last year	reporting year	The difference
1	From the main production activity	4597	3726	-871
2	From general economic activities	4611	3738	-873
3	Profit before tax	4611	3738	-873

profit (loss) of the enterprise for the current period is determined on the basis of deducting taxes, payments and deductions from profit and other profits from the amount of profit (loss) before tax collection. According to the tax system of the republic, all economic enterprises are considered to be income tax payers, and permanent and temporary benefits have been established for some of their groups.

Some types of taxes that fall to the republican and local budgets are included as other taxable payments. Their type and collection procedure is determined by the State Tax Committee. In enterprises that have received a single tax, this type of tax is calculated and paid at fixed rates from the received income.

Summary; The company's profit before tax collection decreased by 873,000 sums compared to last year. This change occurred mainly as a result of a decrease in the amount of profit from the main production activity by 871 thousand sums

Table 3

Analysis of profit and factors influencing its change in "GST stable" LLC

No	Indicators	last year	reporting year	The difference
1	Gross profit from product sales	+1254	+2541	+1287
2	Period costs	-254	-325	-71
3	Income and losses from other processes of the main activity	+215	-123	-338
4	Profits and losses from financial activities	+89	+126	+37
5	Extraordinary profits and losses	-	-21	-21
6	Taxes	-241	-321	-81
7	Net profit	+1063	+1877	+814

Summary; From the data in the table, it can be concluded that the change of the company's net profit compared to last year +was 814 thousand sums.

The effect of each indicator on its change can be evaluated by difference. For example, the increase of the gross profit from the sale of products and services by 1287 thousand sums compared to last year led to the same increase in the net profit. As a result of the increase in period expenses, losses from other processes of the main activity, extraordinary losses, and taxes on profits compared to previous years, the net profit of the enterprise decreased by 511 thousand sums compared to the previous year.

Increased by 814,000 sums compared to last year. So it can be said that the company has an internal

reserve of 511 thousand soums due to profit maximization. If the company had kept the indicators of the previous year in this regard, it could have received as much profit in an additional way.

Conclusion

The analysis of financial results consists of determining the results of the enterprise at the end of the year for each activity and determining the factors affecting their change.

Generalized information on financial results is expressed in the form of a report on financial results in form 2, an important form of financial reporting.

The following are included in the main indicators of the form of the report on financial results.

Gross gross profit (loss) from product sales, total period expenses, profit (loss) of the main activity, income (expenses) of financial activities, profit (loss) of general activities, extraordinary profit (loss), income (profit) tax Profit (loss) before settlement, net profit (loss) of the reporting period.

The categorization of income and expenses in this composition allows the following;

- Distinguish production costs from other costs and evaluate the efficiency of the enterprise's production activities,

- Differentiate operational costs from other costs in terms of financial management

- Separate composition of the income received by the enterprise according to their occurrence or formation from the main activity, financial activity and unexpected situations.

The new form of reporting on financial results allows you to get detailed information about each of their formation. This information does not create a conflict of interest between internal and external information users. If this were the case, the intention of preparing the financial report would be violated. Because it is required that the information in the financial report should never be reflected in favor of one category of information users at the expense of another category. This document is provided in Article 6 of the Law of the Republic "On Accounting".

References:

1. Usmanovich Burkhanov, A., & Mansur qizi Eshmatatova, M. (2021, December). The ways for improvement of investment strategy in the period of digital economy. In *The 5th International Conference on Future Networks & Distributed Systems* (pp. 655-662).

2. Madina, K. (2023). Regulatory Framework for the Formation of Costs Associated with the Production and Sale of Products. *Central Asian Journal of Innovations on Tourism Management and Finance*, 4(2), 67-72.

3. Madina, K. (2023). Current State of Accounting and Reporting of Financial Results in Joint-Stock Companies. *Central Asian Journal of Theoretical and Applied Science*, 4(2), 25-31.

4. Madina, E. (2021, May). FEATURES OF PREPARATION AND PRESENTATION OF ACCOUNTING (FINANCIAL) STATEMENTS) REPORTING ON THE REORGANIZATION AND LIQUIDATION OF A LEGAL ENTITY. In "ONLINE-CONFERENCES" PLATFORM (pp. 44-47).

5. Madina, E. (2021, March). BALANCE SHEET STRUCTURE: BALANCE ASSETS AND LIABILITIES. In *E-Conference Globe* (pp. 195-199).

6. Madina, E. (2021). The Impact Of The Pandemic On The Development Of Small And Medium-Sized Businesses. *Central Asian Journal of Innovations on Tourism Management and Finance*, 2(2), 51-54.

7. Madina, E. (2021). Prospects for the Application of Information Technologies in Accounting in the Conditions of Business Globalization. *IJTIMOY FANLARDA INNOVASIYA ONLAYN ILMYIY JURNALI*, 1(2), 4-8.

8. Madina, E. (2021, July). MODELS FOR ACCOUNTING BUSINESS PROCESSES OF THE ORGANIZATION. In *E-Conference Globe* (pp. 283-287).