

**ACCESS TO INTERNATIONAL STANDARDS OF FINANCIAL  
REPORTING**

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All issues involved in the BHMS transition to international standards are in legislation reports prepared in accordance with the established laws of Uzbekistan according to the MHXS it depends to one degree or another on the modification to the standards. This change accounting provides for an amendment to its records, which is required under the Mhxs depending on the economic content to the level, each schet in the schet plan is defined as allows for evaluation and further evaluation. Making such a correction results in another that meets the MHXS system in terms of content and economic tasks financial statements and balances in the course of a new test are drawn up.

Of course, the most important from a methodological point of view, but at the same time the most the system of accounting for the financial activities of local organizations as a result of their problematic and productive work to the level in accordance with the requirements of the MHKS works related to transmitted corrective input records are considered. Complexity in particular, it is the formation of the correct professional opinions of the accountant who makes the records and, as mentioned above, the assessment of objects and it consists of differences in their accounting in BHMS or Mhxs. Otherwise so, on the basis of the report compiled in accordance with the rules of Uzbekistan, it is necessary to change it and as a result of the recognition of the assessment of the corresponding indicators, a new classification of schets and the preparation of reclassification provides for their value in international standards is achieved by reaching the level.

It is very important to analyze the quality of the accounting policy of the Joint-Stock Company because it adds to the disclosure of information in the financial report being formed it should reflect the requirements in such a way that the transition from national standards to international standards how organizations affect the main indicators of financial and economic activity let the display be understandable.

Local organizations international accounting policy rules and their implementation results of analysis of the consistency of the rules required by the standards corrective provocations are issued on and compatible working documents (worker tables) are formed. All of these records are accounting for the more recent the account included two new types of custom schetis and corrective provocations the case is carried out according to the plan of the schemes:

8710 - " correction to unsecured loss or unsecured profit in the reporting period input " (to reflect the current reporting period farm process);

8720 - " correction to unsecured loss or unsecured gain in past periods introduction " (to reflect the economic process of previous years).

Correction input provodka K1. Short-term during the reporting period of the Joint-Stock Company did not calculate interest for a bank loan. Hence, the proof of correction is as follows:

will look: 8710 " correction to unsecured loss or unsecured profit in the reporting period input " schet debit

6810 "short-term bank loans" (interest on loans) schet loan — to the sum of fizes to pay off the loan.

Correction provodkas K2 and K3. By employees of the Joint-Stock Company depreciation of the objects of the used Residential Fund of a joint-stock company the balance is calculated in sheets. Accommodation per reporting period for the same reason correction provodka K2 is formed, equal to the volume of the accumulated depreciation:

8720 " correction to unsecured loss or unsecured gain in past periods input " schet debit 02 schet credit "depreciation of fixed assets"

Correction provodka K3 to the amount of residential depreciation during the reporting period done:

8710 - " correction to unsecured loss or unsecured profit in the reporting period input " schet debit 02-schet credit "depreciation of fixed assets"

Correction input provodka K3. 5610-on account of monetary documents in the " monetary documents " scheme is obtained. In MHXS, however, such a concept is not foreseen. It follows that 5610- "Monetary documents" scheti saldo 3110 - "expenses of the next period" from the account to the scheti must be released.

8720 - " correction to unsecured loss or unsecured gain in past periods input "schet debit, 3110 -" expenses of the next period " schet debit, 5610 - "monetary documents" scheti credit to the amount of cash documents issued from the account.

Correction input provodka K4. 5110 - "accounting schet", 52 - " currency schet amounts of balances according to the schemes from the account to the costs of the corresponding periods it is necessary to issue, since they recognize assets in accordance with international standards and does not meet the requirements of interpretation. The correction entry K4 will be as follows:

8710 - " correction to unsecured loss or unsecured profit in the reporting period input " schet debit.

When all correction input entries are made, their on the basis of which the balance sheet of the new test strip is formed. In the history of such a test each item of the balance sheet is reclassified into sheets, which are compiled according to the Mhxs. Reclassification of schets is the closing step of change. For this new working scheme that meets all the requirements of international standards preparation is necessary. Schets in such a schet plan consist of a four-digit code, assets and liabilities

with separation of current and long-term liabilities capital, with the allocation of schemes of income and expenses, as well as schetiga divides because assets, liabilities, capital, income and expenses concepts are considered basic concepts in the MHXS system. After that, the balance sheet, report on financial results, Money forming a report and consolidated report on the movement of funds depending on the reflection of the main indicators, a model of grouping schets is formed. Such the model BHMS has a synthetic accounting schet with a schet plan compiled on MHXS provides a comparison opportunity.

Providing financial statements that meet the requirements of international standards for the organization schets plan on accounting report correction all included data to the proposed accounting scheme on MHXS must be transferred. This reclassification allows you to solve the following tasks:

Initial on accounting schemes, which are carried out in accordance with the mhxs formation and accounting of other financial statements taking into account saldo drawing up a balance sheet, as well as all necessary analytical in accordance with the requirements of international standards receive information.

Thus, a reclassification is carried out, that is, the accounting of Uzbekistan corrected data on balances from accounting charts according to Mhxs the developed schet plan is transferred to the schet. In other words, National schets in the schet plan are closed and schets that meet international standards new schemes will open in the plan.

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