



REFLECTING THE FORMATION OF SHARE CAPITAL AND CHANGES IN THE ACCOUNT

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Abstract: *In this article, the author has researched solutions to the issues of reflecting the share capital formation and changes in the accounts for the enterprise.*

Key words: *authorized capital, private capital, capital, accounting.*

The main source of the formation of the company's own funds is the authorized capital, which is a set of funds invested in the company by its owners. The procedure for forming the authorized capital is implemented by legislation and founding documents.

The charter capital is the sum in monetary terms of the funds invested by the founders (participants) in the enterprise's property (shares, shares at nominal value, etc.) to ensure the activities within the scope specified in the founding document.

The charter capital is the monetary sum of the funds of the founders directed to the enterprise's property for the operation and continuation of the enterprise's activities.

Money, securities, other items or property rights or other rights with monetary value may be included in the authorized capital of the organization.

Shares received in the authorized capital, including shares (shares) in excess of their nominal value (initial amount) of the placement price, are not considered as income and, accordingly, are not subject to profit tax and single tax payment (Articles 129 and 355 of the Tax Code).

The charter capital is a set of material assets, funds and expenses added by the founders of the enterprise in accordance with the founding documents in order to obtain rights and privileges, and necessary for the implementation of the economic activities of the enterprise.

If we define it in a broader sense, it can be defined as follows: Authorized capital is the source of initial funds necessary for the realization of the economy in order to obtain income (profit), in the process of its management, every It is a source of funds that guarantees the interest of one member's contribution and private capital, as well as its creditors and founders.

Creation and management of the charter capital account is carried out on the basis of current laws and founding documents. Moddly and non-moddly assets added to the charter capital in the form of contributions are evaluated and calculated according to the agreement of the founders or the decision of the executive body of the legal entity.

Summarization of information on the state and movement of the authorized capital is carried out in the following accounts:

8310-"Axles";

8320-"Privileged axles";

8330-"Shares and shares".



The 13th journal of the accounting of the charter capital movement is kept in the warrant. As mentioned above, the analytical account of the authorized capital is kept in registers without cards for participants (founders).

8310-"Ordinary shares" - the account is designed to summarize information on the state and movement of the share capital, including the value of ordinary shares.

8320-"Preferred shares" - the account is designed to summarize information on the state and movement of equity capital issued in the form of preferred shares.

Shares are recorded at the nominal value of shares in accounts 8310-"Ordinary shares" and 8320-"Preference shares".

8330- "Shares and shares" - the account is designed to summarize information on the state and movement of the authorized capital of the enterprise that embodies the capital of the owner of the property or the shares of the participants based on the organizational and legal forms of the enterprises.

A share is an emission security with the owner's name written on it, which does not have an expiration date, confirming the right of its owner to receive part of the profit of the joint-stock company in the form of dividends, to participate in the management of the joint-stock company, and to part of the property remaining after its liquidation.

Joint-stock companies can issue two types: ordinary and preferred shares. The company is obliged to issue ordinary shares and has the right to issue preferred shares. The nominal value of the placed preferred shares should not exceed twenty percent of the authorized fund (authorized capital) of the company.

Accounting transfers reflecting the formation of the authorized capital of joint-stock companies have the following form:

Table 1

Formation of the authorized capital of the joint-stock company

№	Content of transactions	Debit	Credit
1.	At the time of registration, the share debt of the founders (in full) was entered in the authorized capital of the joint-stock company	4610	8310;
2.	The sale of the shares of the joint-stock company at their nominal value was reflected	5010;	4610
3.	The sale of the shares of the joint-stock company at a price higher than the nominal value (difference during the initial issue of shares) was reflected	5010;	8410
4.	Inflow of assets to the authorized capital of a joint-stock company at the expense of a share	0820; 0830;	4610

Inclusion of fixed assets in the authorized capital, AV-1 acceptance-handover certificate is issued.

Debit 0800 - "Capital investments"

Credit 4610 - "Debt of founders' shares to the charter capital".

After the fixed assets are put into use, the following accounting entries are made:

Debit 0100 - "Fixed assets"

Credit 0800 - "Capital investments".



The inclusion of intangible assets as a share in the authorized capital of the enterprise is reflected in the calculation based on the founding agreement and the income statement of the object. Incoming objects are reflected in accounting as follows:

Debit 0400 - "Intangible assets"

Credit 4610 - "Debt of founders' shares to the charter capital".

The founders of the enterprise may include working capital as a share in the authorized capital. For accounting purposes, these transactions are made based on the type of production reserves.

Debit 1010 - "Raw raw materials"

Credit 4610 - "Debt of founders' shares to the charter capital".

Transactions on the introduction of goods into the authorized capital are reflected in accounting as follows:

Debit 2900 - "Goods"

Credit 4610 - "Debt of founders' shares to the charter capital".

In accordance with the decision of the founders of the enterprise, commodity modly reserves, money and foreign currency funds can be added to the authorized capital as an additional share. additional contributions must be formalized in documents and reflected in accounting.

The authorized capital of a joint-stock company can be increased by increasing the nominal value of shares or by placing additional shares. Decisions on increasing the company's authorized capital and making relevant changes to the company's charter are made by the general meeting of shareholders or, if the company's charter or the decision of the general meeting of shareholders, the supervisory board of the company has the right to make such decisions. will be accepted by the supervisory board of the society.

The decision on increasing the authorized capital of a joint-stock company by placing additional shares must specify the number of additional ordinary shares and preferred shares to be placed, the terms and conditions of their placement.

The decision to issue additional shares or to increase the nominal value of a share, adopted by the joint-stock company's management body, is a decision to increase the authorized capital of the company.

When making a decision to reduce the authorized capital of a joint-stock company, the general meeting of shareholders indicates the reasons for reducing the authorized capital and determines the procedure for reducing it.

Form 5 "Report on private capital" reflects information on changes in private capital of enterprises with different forms of ownership. 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 report should disclose information about private capital and its components, authorized capital, added capital, reserve capital, undistributed profit (unreimbursed loss), purchased own shares and other elements of private capital.

The statement of shareholders' equity should disclose relevant information at the beginning and end of the statement of shareholders' equity.



Account 8330-"Shares and shares" is used for the accounts of state enterprises, limited liability and additional liability companies, private and other enterprises.

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