

**IN PRODUCTION , IT IS UNLIKELY THE RESERVE FOR THE CREATION OF A
DEBT ISSUES**

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Annotasiya: in this article, arising in the directoryadigan accounts receivable control, and recovery on the issues seen. The method of calculation of accounts receivable debt and understand through an example of a level is recommended.

Keywords: accounts receivable loans, debt, desperate, interval methods, statistical methods, expert method of the reporting period, the business entities.

Introduction. Financial disclosure report, which received some of its parts if the value of accounts receivable, a reflection of the actual situation can be wrong. In this regard, the reserve is unlikely considering getting hurt is required to create economic entities debt. The creation of such a reserve depends on the true position of the financial condition of business entities.

21-according to the number bhms: "the term specified in unsecured debt with guarantees and appropriate qaytarilmaydigan is suspicious of business entities". Kontragent kontragent or impair the term of payment by financial problems can be the reason for the creation of the reserve on the information obtained.

Unlikely on debt reserve, **find that suspicious of debt** is created. The doubtful debt reserve accounts receivable at the end of the year report on inventory of entities based on the results of a is formed to make. The value of the financial condition of the borrower to the reserve (ability to pay) and the probability of a full or partial return of the debt is determined separately for each doubtful debt.

This accounting policy accounting regulations to determine the amount of reserve to confirm the order because you have the opportunity to repay the debt in the evaluation process is not available. Given the debt of the borrower on the debt are unlikely to reserve as can be recognized. In addition to this, the income reflected on construction contracts is not presented for payment. The work of the duration of the reporting period and the reporting period from a report or from the beginning of the end of the period (specified in the contract price or that can be covered during the reporting period, calculated on the amount) is carried out.

Debt on reserve, recognized by directory (products, goods, works and services for the buyer and the debt of the customer) the debt is to create. At the same time, in the reporting period is overdue to give back and be sure, this is not debt with no resistance. At the same time, be sure to cover the debt in the reporting period overdue debts, this does not ensure debt reserve.

Analyses. Previously it is recognized that the enterprise is unlikely the production of the loan documents, 4910 – “Unlikely debt on reserve” in the debit thins (schetlar get the will) to make the appropriate payment in accordance with the calculations reflected (1table). 4910- “Unlikely on

debt reserve" account in the analytical report of the reserve created the term of each debt and are unlikely to be reflected on (table 2).

1-table

Unlikely accounting entries on debt

№№	Operation ranch hand, the content of	Schetlar korrespondensiyasi	
		Debit	Credit
11	is unlikely the debt for the reserve was created	9430	4910
22	of the debt of the customer and the customer was removed from the reserve account to the debt are unlikely to schyot.	4910	4010, 4020
33	is unlikely loans for sarflanmagan reserve funds they created in the year from next year in favor added	4910	9390

The calculation method of deductions to the reserve, despite its organization reflected by the following record:

2-the table

Release from the reserve account on debt unlikely

Debit 9430 – "Other operating expenses"	reserve creation (account) to date
4910 Credit – "debt reserve is unlikely on"	
Debit 4910 – "Unlikely reserve on debt,"	debt repayment to the date of recovery on the part of the reserve
Credit 9390 "Other operating income"	
Debit 4910 - "on the debt reserve Unlikely"	the reserve at the expense of desperate release date of actual debt
Credit 4010, 4020 and h.k.	

The reserve for doubtful debt reserve was created until the end of this year any part from use in the next year, and the year is added in favor of sarflanmagan the appropriate amount of income (benefit) in the calculation of the tax is not to add to the tax base.

Mhxsda to create a reserve in the balance sheet (1-form) "on debt reserve is Unlikely" (visual. The allowance for uncollectible account) and in the report on financial results (2-form), "the actual production costs of debt Desperate debts" of schyot (visual. Uncollectible Account expense) are used.

Accounts receivable at the end of each reporting period mhxs requirements to ensure that recognize the value of a despair which included a fix should be done in writing (3-table):

3-the table

The writing on mhxs adjustment

Sana	Schetlar name	Debit	Credit
	accounts receivable despair of the actual production costs	***	
	is unlikely loans on reserve		***

"The actual production costs of debt debts desperate" schyot will be temporary, will be closed at the end of each reporting period. "Unlikely the debt reserve" schyot of "accounts receivable accounting accounts" is kontraktiv without reducing the dynamics of schyot him. In other words, in the balance sheet "accounts receivable account" on the opening balance schyot netto, and this eliminates excess assessment. If the debt is desperate to confess, you must add the following entry (4-table).

4-the table

Sana	schyot name	Debit	Credit
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	are unlikely to loans on reserve	***	
	"accounts receivable account" will schyot		***

Sometimes kontragent ago, desperate admit that a part of the total amount paid from the account and the debt issued or situations that arise. MHXS this condition should be permitted to reflect through writing within two (5table).

5table

Transfer of accounting

Sana	schyot name	Debit	Credit
	"accounts receivable account" schyot of	***	
	is unlikely loans on reserve		***
	"account funds" of schyot	***	
	"accounts receivable account" will schyot		***

According to international experience in the creation of a debt, it is unlikely the reserve account for them worthwhile to reflect on the policy and use the following methods:

1. Interval method.
2. Experts method.
3. Statistical method.

1. Interval method. The amount of deductions to reserve according to the amount of debt the interest rate as the period of delay quarterly (monthly) is. That is, each of the funds allocated to the reserve on debt with a period delay is unlikely prescribes.

In the same way, it is recommended to use the following algorithm to calculate the reserve (6-table):

6table

The reserve calculation algorithm (procedure)

Of obligations in the performance duration, days	of action
in 45 days or less	not created
45 from 90 days	of the loan amount from 50 % in the volume of
90 more than	the full amount of the debt to

Unlikely reserve was created on debt in favor of the next year from the year they used 4910 – "Unlikely debt reserve" on schyot of debit and 9390 – "other operating income" should reflect the structure of schyot credit.

Reserve accounting is unlikely in debt on the end of the year (the other of the reporting period) are formed on the basis of accounts receivable inventarizasiyalash of debt. For example, "O'zdonmahsulot" jsc in 2018 until December 31 of the years of the debt according to the results of the inventory to the buyer the following were determined (7-table):

7table

Verify the buyer debt

Buyer	payment term	the amount of debt, thousand sof thism	term obligations, the day	Qazdorlik category
Qongirot flour factory	15.01.2018	15 600	—	Unpaid
Zarbdor elevatori	30.11.2018	888 84	31	are unlikely to

"Casing" joint-stock company	13.11.2018	400 56	53	prolonged term
"Grain in the people's settingszqi" joint-stock company	05.11.2018	354 148	56	from the past, the term
"the world M" Joint-stock company	01.08.2018	246 742	152	is unlikely
the person authorized joint-stock company	14.08.2018	256 450	62	prolonged duration

See turganimizdek, because it does not take the payment period of the plant due to qong'irot flour debt reserve was yet to come. In debt "Zarbdor silos" let's debt is unlikely, but the delay is less than 45 days, so it is also uchunrezervga. "Casing" for the company "the provision of grain to the people", "m the world" JSC kashkadarya region formed of the information about the debt reserve is unlikely because it falls into the category of (8-table).

8table

The reserve calculation method:

Kontragents	of the amount of the Reserve	Account-a booklgoritml
"Casing" joint-stock company	$200\ 28 = 56\ 400 \times 50\%$	of the loan amount from about 50 % by volume, to extend the period of payment because of 45-90 days in the range of
"grain for the people, settingszqi" joint-stock company	$177\ 74 = 354\ 148 \times 50\%$	
of the authorized person joint-stock company	$225\ 128 = 256\ 450 \times 50\%$	
"The world M" joint-stock company	246 742	the full amount, because prolong the term of payment 90 days more than
a total of	477 344	

Reserve until the total amount is calculated on December 31 of the years 2018:

9430 debit - Credit 4910 - 344 477 thousand dollars

2. Experts method. According to the opinion of each debt is unlikely to business entities, with a high probability can be returned if the amount in reserve is formed. For example, in the year 2018 November 13 "O'zdonmahsulot" JSC Grain-Alt llc 118 million.the amount of the sum, including vat without the input of the goods sent. The payment for the goods according to the contract must be made within 10 days from the date it was sent.

"O'zdonmahsulot" company policy on the basis of the valuation of each debt account every month "unlikely" implies the form of the reserve. "Grain-Alt" mchjda not until the end of the year in 2018 after buying payment, the subscriber reason "O'zdonmahsulot" this company was confessed and full of debt is unlikely that the decision to establish the reserve. Accounting-accounting is reflected in references books.

On 13 December of the year 2018 "Grain-Alt" LLC "O'zdonmahsulot" the goods were delivered to the address for 80 million. the debt will pay the sum to the amount of funds held without. In accounting, "O'zdonmahsulot"JSC will add the following entries:

Results. The year 2018 November 30: 9430 Debit - credit 4910 - 118 million. sums. - unlikely on debt reserve was created.

As of 31 December in the year 2018: Debit Credit 9390 4910 – 80 million. sums. - reduced the amount of debt is unlikely covered debt on accounts receivable reserve.

3. Statistical method. The option which requires the most time, the enterprise tax deductions to reserve several periods on the statistics of the amount of debt as a share of detected compared to the total amount of debt on their debts not covered remains.

The amount of the reserve quarterly (month) should calculate. For example, the total amount of debt unpaid by the buyer on them in the product (goods, works, services) share.

've every quarter (month) on the last day of the reserve amount is determined by the following formula (1-picture):



1-picture. At the end of the reporting period on the debt, determine the amount of the reserve unlikely¹

The statistical method, the value obtained from the previous quarter of the reserve (month), which are unlikely to be harvested on the last day of the value of the reserve is large, with them other expenses (reserves considered before) you should enter the difference between. If it is less, the difference between the income of the other (backup restore) facility.

For example, "o'zdonmahsulot" in inventory in the last 3 years the company was determined that 2 percent of goods sent by the buyer to pay. The reserve for debt, the enterprise with this regard are unlikely to be created. Respectively in accounting policy, the statistical method envisages the creation of the reserve.

The balance of the debt not covered in accounts receivable on January 1 mode is not available. 31 march at 10 billion of debt on the goods sent not covered. makes sum, therefore, reserve the balance 200 million. sum (10 billion. x 2%) is from.

31 march at 4910 - credit of the dynamics of 200 million. the sum equaled. 9430 June 30 Debit Credit - 4910 - reserve up to 300 million. is equal to the sum.

4910 September 30 Debit Credit - 9390 - reserve 100 million to restore. is equal to the sum.

Until December 31 Debit 4910 - 4010 credit - debt reserve desperate at the expense of the actual production of 400 million. consists of the sum.

December 31, 9430 Debit - credit 4010 - 200 million. reserve account was removed from a portion of the debt not covered by desperate sum

9430 until December 31 Debit Credit - 4910 - 388 million. sum of the reserve for debt are unlikely to have been created.

Expert interval or when the method is used, you can select the following options:

- you have created seem hopeless debt reserve found that at the expense of the funds in the reserve will be covered. If the reserve, in the absence of sufficient funds in the reserve account are removed from the loan amount from the account for other operating expenses not covered;
- if you created the debt is covered reserve, the reserve amount of the recovery, that is, will add to the other operating income.

The statistical method can be used in the following options:

¹ Муаллиф томонидан тузилган

- create a reserve that seem hopeless to find on the debt, the debt is removed from the reserve account. If you reserve amount is not enough, despite it without reserve debt expense other operating expenses in the remaining part of the cover removed from the account;
- reserve created if not categories, as well as pay off your debt in debt each is desperate to confess, then reserve to change the amount of the debt are not available.

Discussion.

Also, unlikely for the debt reserve was created when the creation of the reserve or before choosing this method, it is necessary to understand clearly what it is was created for.

Enterprise bank balance is required to get a loan from you, then economic and financial indicators on excess reserve balance to create "attractive" can't show.

Desperate debts of the debt on debt reserve is unlikely to create the production method is somewhat complicated to use than directly from the account.

So it is always wrong to actual production costs are unlikely to debt there is the risk that the price can be given. They have a very low price elections, this adjustment will lead to an increase in accounts receivable and the benefits of borrowing. The increase in cost accounts receivable were administered price and the net income is not enough. Unlikely to comply with the principle of conformity to the necessity of creating a reserve on debt arising as a result of it is one of the main principles of mhxs account;

desperate debts arising in the reporting period add to the cost of qar them out from the account is carried out;

in addition, the balance on the debt reserve is unlikely to create more accurate thins allows the assessment of debt.

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