

ANALYSIS OF INCOME AND EXPENSES FROM OTHER STAGES OF THE MAIN ACTIVITY OF THE FINANCE

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

Revenues from the main production activities of the enterprise, other than the production and sale of products, are included in the income from operational processes. They are included in the report on financial results in the total amount, being composed separately from the expenses and incomes. Operating income and expenses are determined to be included in the statement of financial results according to their net value. In this case, the income received from the operating procedures is reduced to the profit and loss line in the report, with the difference in the cost of the expenses.

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Period expenses to the composition product work take out at the cost of not included economy expenses is entered , them surface get out shape and instead to those in tune separate:

- Selling expenses
- Administrative costs
- Other general expenses

Sales expenses "Expenses included in the cost of the product (performance of work, service), the composition of the costs of production and sale of the product (work performed, services provided) and the regulation on the formation of financial results are arranged in accordance with the single classification and directly related to the performance of the enterprise.

Selling expenses include expenses related to shipping and selling products to buyers and customers.

Selling expenses can be divided and analyzed by salary expenses, deductions from salary, material expenses, depreciation of fixed assets and intangible assets, advertising expenses, work and services, other expense items.

Administrative expenses include expenses related to the management of the enterprise, and their weight in the structure of enterprise expenses is a significant share. These are the costs of the service of direct managers and management apparatus.

Among the other general economic expenses, the expenses not included in the above content are included, which are related to the improvement of production, development and

launch of new products.

Table 1

Period cost analysis

Indicators	Last year		reporting year		the difference	
	amount	percent	amount	percent	amount	percent
Selling expenses	1541	72.8	1926	72.4	385	-0.4
Administrative expenses	452	21.4	558	21.0	106	-0.4
Other general expenses	123	5.8	177	6.6	54	+0.8
Total period costs	2116	100	2661	100	545	x

The expenses of the enterprise increased by 545 thousand soums compared to the same period last year. In particular, the absolute change in sales expenses was +385 thousand sums, and the change in administrative expenses was +106 thousand sums.

For other sales, separate taxes are applied according to the tax code of the republic. Also, taxes on the sale of products, works, and services apply to this line of income and receipts. The amount of net income from other sales has the same methodological connection as in the determination of net income from the sale of goods and services.

The following can be included as income from operating expenses. The result from the sale of two unused fixed assets in the enterprise, the result from their write-off, the result from the write-off and sale of intangible assets, the result from capital expenditures, long-term use, income from leasing, income from the sale of securities, low-cost quick income from the sale of consumables, income from the sale of materials and raw materials, income from the sale of foreign currency, including expenses and losses.

Table 2

Analysis of operating income and expenses

	Indicators	Last year		reporting year		The difference	
		benefit	damage	Benefit	damage	Benefit	damage
1	Profit from the sale of fixed assets	123	-	234	-	+111	-
2	Profit from the sale of low-cost perishable goods		21	32	-	+32	21
3	The result from the sale of foreign currency funds	154	-	78	-	-76	-
4	Income from long-term rental of property	276	-	180	-	-96	-
5	Profit from the sale of materials	145	-	90	-	-55	-
6	Profit from the sale of securities	34	-	65	-	+31	-
7	The result from the sale of intangible assets	-	-	34	-	+34	-
In total		732	21	713	-	-19	-21

Summary The amount of profit received from operating procedures in the enterprise decreased by 19 thousand sums compared to the same period last year. In the current period,

there is no amount of loss received from operating procedures. All other indicators that the company achieved profit growth of 111,000 soums from the sale of surplus fixed assets showed a decrease compared to the previous year. Therefore, the amount of profit obtained from the sale of securities and intangible assets has been slightly increased compared to the previous year.

Conclusion

The result obtained from the financial activity is compiled and analyzed as a separate account of the performance of the enterprise. Profits and losses from financial activities include the results of the enterprise's activities in the stock market and financial market. Incomes from financial activities include costs included in the cost of products, works and services, production and sales costs of products and services, and the Regulation on the order of formation of financial results. The share of income from financial activities in the total accounting profit of enterprises has been increasing in recent years. Income from financial activities can include the following. For example, income from participation in the activities of other enterprises, income from currency exchange rate changes, income received from loans given to other enterprises, subsidiaries, associated enterprises, interest received and paid income from this, sum of dividends received from shares, etc.

Extraordinary profits and losses are considered the third component of financial performance, and the results directly from random events are included in its category. For example, the losses that occur on the basis of two other natural phenomena, as a result of floods, as a result of landslides, as a result of storms, are included. Extraordinary profit is included in the two categories of income, and the separate items are included in the category of losses, which are included in the cost of products, works and services.

Their only condition is specified in the General Regulations. That is, in the period of about three years, the income received from the circumstances that are not considered normal for the enterprise, the two profit sums are included among the incomes received from the unexpected circumstances for the enterprise.

Gains and losses from unexpected events are recognized as separate line items in the statement of financial results.

They are not planned in the enterprise. That is, extraordinary income and expenses are included in the unplanned line. Currently, they do not have a significant impact on the performance of enterprises.

Above, we discussed in detail about the profit of the enterprise account and the categories included in it. That is, the profit of the enterprise is determined by summing up the result from the main production activity, the result from the financial activity, and the result from the extraordinary activity. Enterprise account profit is the main line of attention of the state and information users. Income and expenses are recorded according to the time and place of their occurrence, and the final result is compiled based on this rule.

The amount of net profit (loss) of the enterprise for the current period is determined based on the deduction of taxes, payments and deductions from profit and other profits from the amount of profit (loss) of the company's accounting profit up to two tax collections. According to the tax legislation of the Republic, all enterprises in the economic account are considered as income tax payers, and permanent and temporary privileges are established for some of their groups.

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