

ACCOUNTING AND AUDIT OF CONSTRUCTION MACHINERY IN UZBEKISTAN ITS CLASSIFICATION, CONDITION AND MOVEMENT,

Kholikulov Ozod Kholmirzaevich¹

Annotation: This paper discusses the theoretical and practical aspects of construction machines, including their condition, movement, and a system of performance indicators, as well as auditing procedures. such as ideas and recommendations for how to improve their work's methods for expressing mathematical formulas. To improve the classification, category, condition, movement, and audit of construction machinery in building projects, proposals and recommendations have been established. Scientific developments on the structure of fixed assets in construction companies in the Republic of Uzbekistan, the types of construction machinery, the description of their work, their condition, movement and a system of indicators representing their activities are reflected

Keywords: construction, digital economy, accounting, auditing, construction work, national economy, fixed assets, construction organizations, innovative economy, construction machinery, operations, accounting, mathematical methods, audit, modernization.

I. Introduction

Modernizing the construction industry, developing the socioeconomic and digital economy, accelerating innovation processes, increasing the efficiency of the service sector and construction and creative work in a market economy, as well as the continued use of existing construction machinery are all important goals. Because the construction industry is the main driver of the Uzbek economy, the country's rapid development has created a slew of issues in terms of improving the material and technical base of construction companies, such as the condition, movement, accounting, and auditing of construction machinery. In this case, the state of construction machinery in the country, the main directions of radical improvement of its movement are as follows, i.e;

- Import of construction machinery;
- modernization of construction machinery through the domestic market;
- implementation of production processes of construction machinery in the territory of the republic².

It is important to note that the state of the main means (construction machinery and equipment), the account of their movement, and the implementation of the sources of income from their output in accordance with the normative documents are all established by law in the process of operation of all economic entities operating in the Republic of Uzbekistan. It is also vital to be aware that article 298 of the Republic of Uzbekistan's tax code is addressed separately, namely, the income from the extraction of fixed assets and other property is recognized as the profit from the withdrawal of fixed assets and other property which is established in accordance with the accounting legislation [1].

In the current context of rapid development of investment and innovation processes, one of the most important factors in improving the status, movement and performance of construction machinery in construction companies is the national accounting standards to ensure comprehensive acceptability of accounting and auditing for existing investors. The main goal is to ensure that IFRSs are harmonized in accordance with International Financial Reporting Standards (IFRSs). Therefore, it is known that in accordance with Article 10 of the Law of the Republic of Uzbekistan "On Accounting" of April 13, 2016, the subjects of direct accounting are given the right to apply and use international financial reporting standards [2]. The main purpose of the use and application of international standards of financial accounting and reporting is to improve the activities of existing businesses in the Republic of Uzbekistan, including construction companies, at the national and international levels, ie domestic and foreign market mechanisms. If an international agreement of the Republic of Uzbekistan establishes other rules than those stipulated by the legislation of the Republic of Uzbekistan on auditing, the rules of the international agreement shall apply [3].

It is expedient to dwell on the following documents on the direct connection of this scientific article with the existing normative legal acts of the republic: that is, the Decree of the President of the Republic of Uzbekistan dated February 7, 2017 No. UP-4947 "on the strategy of actions for the further development of the Republic of Uzbekistan" [4], the Decree of the President of the Republic of Uzbekistan dated September 19, 2018 No. UP-3946 "on measures for the development of audit activities in the Republic of Uzbekistan" [5], the Decree of the President of the Republic of Uzbekistan dated September 21, 2018 No. UP-5544 "on the strategy of innovative development of the Republic of Uzbekistan for 2019-2021" [6], the Draft Decree of the President of the Republic of Uzbekistan

¹Basic doctoral student of Samarkand Institute of Economics and Service. Uzbekistan, 140100, Samarkand city, A. Temur street, 9. Tel. +99 (899) 800-76-10, E-mail: xox_774@bk.ru

dated March 25, 2021. No. PFL-148/21-2 "on measures to increase the responsibility and responsibility of participants in the construction process, strengthen control and radically improve quality in the construction sector" [7], decree of the President of the Republic of Uzbekistan dated October 30, 2020 No. 148/21-2 " on measures to increase responsibility and responsibility.Mirziyoyev's Decree No. UP-6098 "on organizational measures to reduce the shadow economy and improve the efficiency of tax authorities " [8], Address of the President of the Republic of Uzbekistan Shavkat Mirziyoyev to the Oliy Majlis dated January 24, 2020 [9], address of the President of the Republic of Uzbekistan Shavkat Mirziyoyev to the Oliy Majlis dated December 29, 2020 [10],

Decree of the president of the Republic of Uzbekistan on measures to ensure more effective organization of the process of acquisition of rights over land parcels and other immovable property as part of the South Caucasus pipeline expansion project more ... , On July 10, 2019, the PP-4389 resolution"on additional measures to improve Tax Administration " [13] and other legislative and legislative acts in the field of construction defined the status, movement of construction machinery and a number of accounting and audit-specific basic tasks related to their business activities. This scientific paper is aimed at serving to achieve a high level of accomplishment of the main tasks and objectives.

Today, the construction industry has become one of the most important "drivers" of the economy. The fact that the share of this industry in GDP in 2019 exceeded 6% clearly confirms this idea. In order to further develop this sector, it is necessary to harmonize construction norms with international standards, introduce modern construction technologies and materials, and radically reform the system of training for the industry.³

II.Methodology.

Thorough evaluation, analysis and synthesis, induction and deduction, abstract-logical thinking, monographic observation, accounting, statistics, economic and financial analysis, literature analysis, and comparison of normative-legal documents were widely used as a result of this research and research in order to study the status, movement, and performance of construction machinery on the basis of this research and research.

N.The A.Makhmudova [14] is an economist and a scientist in the Republic of Uzbekistan. competence in the operation of direct load-bearing devices, both theoretical and practical theoretical and practical skills on the condition and movement of cranes and loaders, the scheme of interaction and construction of cranes and forklifts, TI Askarhojaev, H.N. Dimitov, R.O. Shukurov, A.O. Ikramov, S.I. Ibrokhimov, ZO Maksudov, MT Umirov [15] scientifically substantiated the features of the use of construction machinery, i.e. their qualitative description of road construction machines, the main account in substantiating all the existing accounting operations in construction companies operating throughout the country has contributed to the harmonization of vast practical and theoretical knowledge skills in illuminating the foundation. To date, a number of international and national procedural principles are being studied in terms of theoretical and practical aspects of accounting for machinery and equipment in construction companies and improving their condition, movement accounting.⁴

³Address Of The President Of The Republic Of Uzbekistan Shavkat Mirziyoyev To The Oliy Majlis. 24.01.2020 y.

⁴[1].O. X. Khalikulov"Value Added Tax on borrowing and payment of spare parts of machinery in the Republic of Uzbekistan". Management value magazine & ethics. RNI-MPENG / 2011 / 46472 IN BUSINESS-2249-9512. Pages: 37-40. [2]. O. X. Kholikulov"methods of audit of works performed in construction organizations on construction machines, cost of services and financial results". Management value magazine & ethics. RNI-MPENG / 2011 / 46472 IN BUSINESS-2249-9512. Pages 54-60. [3].The A.The X.Khaligulov, A.LocationEsanov. "The role of construction machinery in Accounting Studies in the audit of financial results in construction organizations". Nauchny magazine "Internauka" №37 (166). Moscow 2020 year. 63-bet. [4]. The G.The B.Report This WebsiteThe X.Khaligulov. "The need to account for exchange rate differences in construction machinery and Equipment Export-Import Operations in the Republic of Uzbekistan". Uchyuniy XXI Veka. Moscow 2020.103-110 bet. [5]. The A.The X.Khaligulov, M.I.Islomova"features of accounting functions and re-evaluation of construction machinery and equipment in the balance sheet of accounting". The magazine" business expert " was given an article. №7-year 2020.127-131 Betler. [6]. The A.The X.Kholikulov"classification of machinery and equipment accounting objects in construction organizations and their functions in the accounting of business activities". "Business expert" magazine. №8-San 2020 Yi.98-102 bet. [7]. The G.The B.Report This WebsiteThe X.Kholikulov"an expression in the balance sheet of accounting functions and re-evaluation of the state of construction machinery and equipment in the conditions of a pandemic". Service 2020. Number 2-Special Issue. 153-157 Betler. [8]. The A.The X.Kholikulov said that"ways to improve the accounting of revenues from the business community of construction machinery in the conditions of the digital economy". Service 2020. Number 4. 36 B9 Betler. [9]. The A.The X.Khalikulov"construction machinery and types of audit of their work activities and their theoretical issues". Interfinans: scientific journal "International Finance and accounting". №2, April 2021 year. In Karakalpakstan: 2181-1016. Link: <http://interfinance.uz/en/>. [10]. The A. Hilalazmi.Kh *Kholikulov. "Improving the account of the condition, movement and wear and tear of construction machines". Scientific: international multidisciplinary research journal.Factor of influence: 2020 = 7.13, 2019 = 6.656, 2018 = 6.152, 2017 = 6.049, SCIF SCIF SCIF 2016 = 5.964 SCIF SCIF.In Karakalpakstan(online): 224913 -77. DOI: 10.5958/2249-7217.2021.01048.X. Actively Participated. 11, 4, April 2021 Issue. [11]. Urazov K. B, Khaligulov A. X."Taking into account the spare parts of construction machinery in the Republic of Uzbekistan and calculating the cost of services and financial results". International Journal of scientific research and development trend (IJTSRD).A special issue on the innovative development of modern research.Available Online: www.ijtsrd.com e-ISSN: 2456 – 6470. April 2021.**12** .O.Kh.Khalikulov "Types of audit of construction machinery and features of primary documents". Scientific and practical electronic journal "OBRAZOVANIE I NAUKA V XXI VEKE". №12 (vol. 3). March 2021. Pages 1234-1248.

It is known that many international and domestic economists have conducted research on the accounting and auditing of existing assets in the activities of economic entities and fixed assets (construction machinery) in construction organizations, ie in the field of scientific research. Among foreign scientists E.A Arens, D.J Lobbek [16], S. Robert, M. Rickett [17], including economists of our country R.D Dushmuratov, Sh.N. Fayziev, A.A. Karimov [18], A.N.Musaev [19], F.Islomov, A.Avloqulov [20], N.Sanaev, R.Narziev [21] have studied a number of theoretical and practical principles of auditing and the formation of audits and accounting of machinery and equipment in construction organizations. It is also advisable to take into account that the direct availability of construction machinery in construction organizations depends on financial assets. B. Boronov [22] also proposes to evaluate financial assets, including investments, in the balance sheet on the basis of the method of equity participation, and to divide receivables into trade and non-trade receivables. The Z.O.Akhrorov, DJ.R.Zaynalov[23] in his research work, too, paid special attention to financial indicators:the amount of fixed assets, the amount of expenses, the profitability of expenses. S.N. Tashnazarov [24] studied the procedures for reflecting property, building, machinery and equipment in the accounting balance sheet.

Author O.X.Khalikulov[25] gave recommendations to construction machinery owners on the principles of proper accounting and efficient use of the necessary spare parts, for this purpose not to allow them to remain unemployed, to rent unnecessary construction machinery, to liquidate, to give free or to take into account the results of the sale, and to conduct an audit on the principles of order.

Audit is the examination of financial documents related to the activities of economic entities in accordance with the law and statutory normative legal acts⁵.

In the works of these authors, the procedures for reflecting assets in the new structure in the balance sheet have not been sufficiently studied. In particular, in construction organizations, the main criterion is the classification of construction machinery. In construction organizations, construction machinery can be classified according to various characteristics, namely (Table 1):

Table 1⁶

Classification of construction machinery

Classification mark	Type of construction machinery
1. According to participation in the construction process	<ul style="list-style-type: none"> • construction machinery directly involved • indirectly involved construction machinery
2. According to the impact on the progress of construction	<ul style="list-style-type: none"> • Active construction machinery • Inactive construction machinery
3. According to who owns it	<ul style="list-style-type: none"> • Purchased imported construction machinery • Purchased local construction machinery
4. According to the source of purchase and origin	<ul style="list-style-type: none"> • Self-constructed construction machinery • Construction machinery included in the cost of the facility • Free construction machinery • Construction machinery imported as trade-in • Bartering construction machinery • Really new construction machinery • Previously used construction machinery
5. Depending on the condition at the time of purchase	<ul style="list-style-type: none"> • Really new construction machinery • Previously used construction machinery
6. According to the developed model	<ul style="list-style-type: none"> • Old-fashioned construction machinery • Construction machinery produced in the new model
7. According to the real situation	<ul style="list-style-type: none"> • construction machinery used at facilities • construction machinery in capital repairs • conservative construction machinery • spare unassembled construction machinery • ready-to-operate construction machinery • construction machinery ready for sale • construction machinery prepared for liquidation • Leased construction machinery
8. According to the lease	<ul style="list-style-type: none"> • long-term leased construction machinery • short-term leased construction machinery

⁵Recommendation developed by the author OH Khalikulov on the basis of the legislation.

⁶Development by the author O.Kh. Khalikulov.

9. According to the lease	<ul style="list-style-type: none"> • long-term leased construction machinery • short-term leased construction machinery
10. According to the intended purpose of the specified individual work	<ul style="list-style-type: none"> Special construction machinery • universal construction machinery • Mixed construction machinery
11. According to the capacity to participate in the facilities	<ul style="list-style-type: none"> • low-power construction machinery • medium-sized construction machinery • high-capacity construction machinery
12. By type and appearance	<ul style="list-style-type: none"> • construction machinery involved in the demolition of buildings and structures • construction machinery involved in the construction of buildings and structures • construction machinery involved in the transportation of materials • • construction machinery involved in the delivery of materials
13. According to the nature of the work performed	<ul style="list-style-type: none"> • special construction machinery • non-specific construction machinery
14. On the dimensions of construction machinery	<ul style="list-style-type: none"> • trailer construction machinery • trailer construction machinery
15. According to participation in the tender	<ul style="list-style-type: none"> • construction machinery directly involved in the tender • construction machinery participating in the indirect tender
16. According to depreciation	<ul style="list-style-type: none"> • Construction machinery that is considered obsolete according to various norms established by the Tax Code • construction machinery with different service life (from 5 to 33.3 years)
17. According to the calculation of the allocation to the road fund	<ul style="list-style-type: none"> • Construction machinery (imports) allocated to the road fund • Construction machinery that is not allocated to the road fund

In accordance with the existing legislation of the Republic of Uzbekistan, ie the State Automobile Inspectorate, the transportation of people in construction machinery is strictly prohibited. Depending on the nature of the work performed, construction machinery is divided into special and non-special types. For example, water, liquid concrete transportation, bitumen transportation, lubricant transportation, crane machines and so on. Construction machinery also differs in size, ie in size. Construction machinery is divided into trailers and non-trailers. The feature of trailer cars is that the trailer has a separate state number.

In construction organizations, there are object and sub-object reasons to take into account the specific machine and machine performance separately. The main of them can be attributed the following:

first, the expensive maintenance of special construction machinery and equipment requires efficient and efficient use of them;

secondly, the use of construction machinery and equipment in the performance of construction work only at the appropriate stages and purposes, they require the performance to be accounted for by each construction object;

third, the arrival, installation and use of their supplies to the construction sites requires strict adherence to certain technical and labor safety conditions, special training, professional skills, as well as additional costs for these purposes[26].

The following task is also considered important when it comes to securing control of construction machinery in construction organizations, taking into account the main functions of the accounting.

to use machinery efficiently, to prevent them from getting up without work, to rent, liquidate unnecessary construction machinery, to give free of charge or to take into account the results of the sale properly [27].

The movement of machinery and equipment available in the construction organizations operating in the Republic of Uzbekistan, the status and indicators of their work activity are provided on the basis of Real data in the accounting account and the direct control of them is aimed at establishing a positive objective. Therefore, the costs of construction work with machinery and equipment in construction organizations are controlled as follows through existing normative-legal documents:

to determine the cost and interest of construction works and
if it is possible to enter the balance sheet of the accountant [28].

Construction machinery in construction organizations and in carrying out audit of their work activities, the auditor must have knowledge about the description, classification and availability and evaluation of construction machinery directly and indirectly. It would also be desirable if the auditor carried out an audit in the construction organizations in the form of specific questions on the account of the status, movement and work activities of construction machinery. Chunanchi said, "during the audit of financial information of economic entities, a special question is mandatory for all audit organizations [29].

The presence of construction machinery on the basis of material equipment in construction organizations determines the main criterion. Construction machinery-mexанизm make the greatest contribution of basic tools in

construction organizations. Therefore, construction machinery and their business activities are an important object of accounting. In addition to carrying out construction work, the main activity of construction organizations is the use of construction machinery and services. This is the main criterion in the effective functioning of construction machinery in construction organizations. Therefore, we recommend that the classification of services provided by construction machinery-equipment be expressed as follows, namely (picture 1):

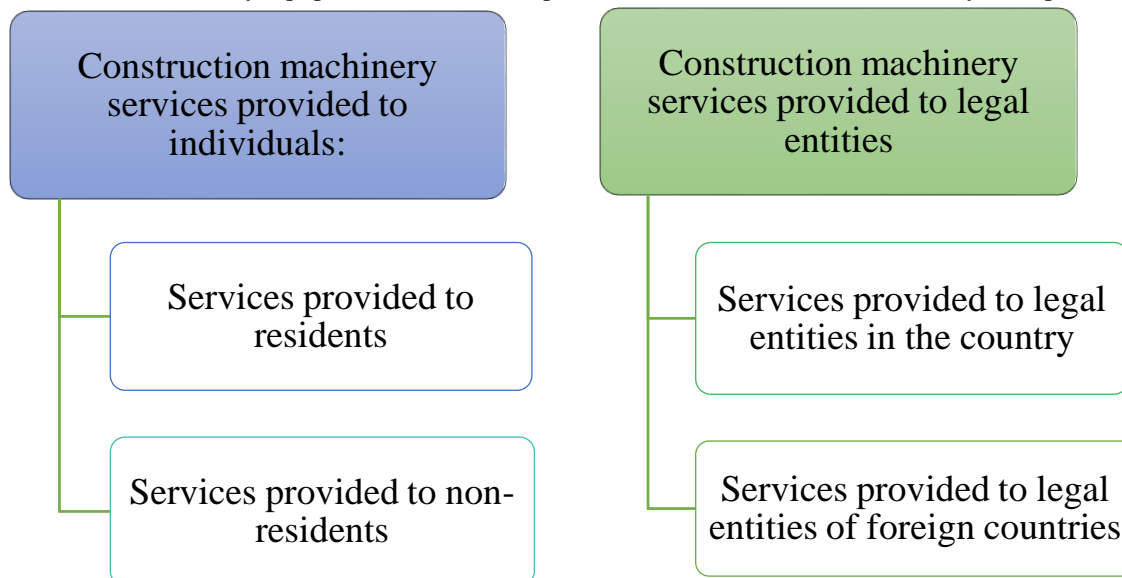


Figure 1. Classification of services provided by construction machinery in construction organizations.

Using the data in Figure 1, construction organizations can be used directly as a key support in increasing the amount of income from additional activities. Construction organizations are not limited to the main activity of construction (work, services), but also serve as a basis for the formation of a source of income in exchange for services arising from the operation of construction machinery, which is one of the additional activities.

III. Results and discussions.⁷

Using the data in Figure 1, construction companies can be used directly as a key support in increasing the amount of income from additional activities. Construction organizations are not limited to the main activity of construction (work, services), but also serve as a basis for the formation of a source of income in exchange for services arising from the operation of construction machinery, which is one of the additional activities.

III. Result

The fact that the basic foundation of construction organizations is acknowledged at the level of all construction machines is well known, and it is reflected in the normative-legal texts governing all construction operations. The main goal of the state audit is to ensure compliance with the national standard of accounting (BHHS) in the reports on the balance sheet and financial results of construction machinery and equipment used in the organization for more than 1 (one) year i.e. the movement of construction machinery and depreciation. One of the main tasks in the current innovative and digital economy is to create a harmonization of national and international standards of accounting and auditing on the basis of reforms in the Republic of Uzbekistan. We apply the results of a direct comparison of the basic rules and principles of IFRS on construction machinery and interpreted in the existing IFRS in the Republic as follows. (Table 2)

⁷Recommendation and development of the author O.Kh. Khalikulov.

Table⁸

Description, classification, condition of fixed assets (construction machinery) available in construction companies and a comparison of terms and rules in international and national standards related to their operation

In the National Accounting Standard of the Republic of Uzbekistan No. №5 "Fixed Assets" [30].	№International Accounting Standard No. 16 "Property, plant and equipment" [31].
Description of the main tool (construction machinery)	
Property, plant and equipment are tangible assets held by an enterprise for long-term use in the production of goods, works or services, or for administrative and socio-cultural functions.	There is no description of "fixed assets".
Construction machines are mechanization tools designed for construction and repair work.	Construction machinery is not clearly defined in international standards.
Suggestions and recommendations based on national and international standards	
Construction machinery and equipment - site preparation for construction, leveling and excavation, road construction, installation of prefabricated structures, drilling, pile driving, preparation and welding of fittings, pouring concrete mixes, roofing, decoration, etc. are mechanisms that perform technological tasks designed to perform work. ⁹	
Construction machinery isa robotic device that performs all construction work and services through human mental power ¹⁰ .	
Fixed assets (construction machinery) include tangible assets that meet the following criteria	
a) service life of more than one year; b) items, the value of which per unit (set) exceeds fifty times the amount of the minimum monthly wage established by the Republic of Uzbekistan (at the time of purchase). c) the right of the head of the enterprise to set a minimum value of items for accounting in the reporting year as fixed assets.	Property, plant and equipment are tangible assets intended for: ✓ intended for the production or supply of goods, or the provision of services, or the leasing to other parties, or for administrative use; ✓ Expected to be used for more than one period.
Accounting terms used in relation to fixed assets (construction machinery)	
➤ Depreciable amount - the amount of the initial (replacement) value of the asset, less the estimated (estimated) liquidation value in the financial statements; ➤ Depreciation - the value of depreciation in the form of regular distribution and transfer of the depreciable value of the asset during the useful life, depending on the function of fixed assets to the cost of goods (works, services) or current expenses; ➤ useful life - the period of time during which the enterprise uses the asset or the amount of products (works and services) that the enterprise intends to obtain from the use of this asset ➤ Initial cost - the restoration of fixed assets, taking into account the paid and unpaid taxes (fees), as well as delivery and installation, installation,	✓ The value of the asset is the recognized amount of the asset after deduction of losses in the event of depreciation of any fund and accumulated depreciation. ✓ Recognition is the fair value of an asset at the time of its acquisition or construction, the amount paid for the acquisition or the fair value of the asset at the time of its acquisition or its construction, or, in other cases, the fair value of the asset at the time of its initial recognition in accordance with the specific requirements of ✓ Service life-this is a useful useful article: ✓ (a) the term expected to be used by an asset entrepreneur; or

⁸Comparative table of the author OH Khalikulov on the basis of current international and national standards existing in the Republic of Uzbekistan and internationally.

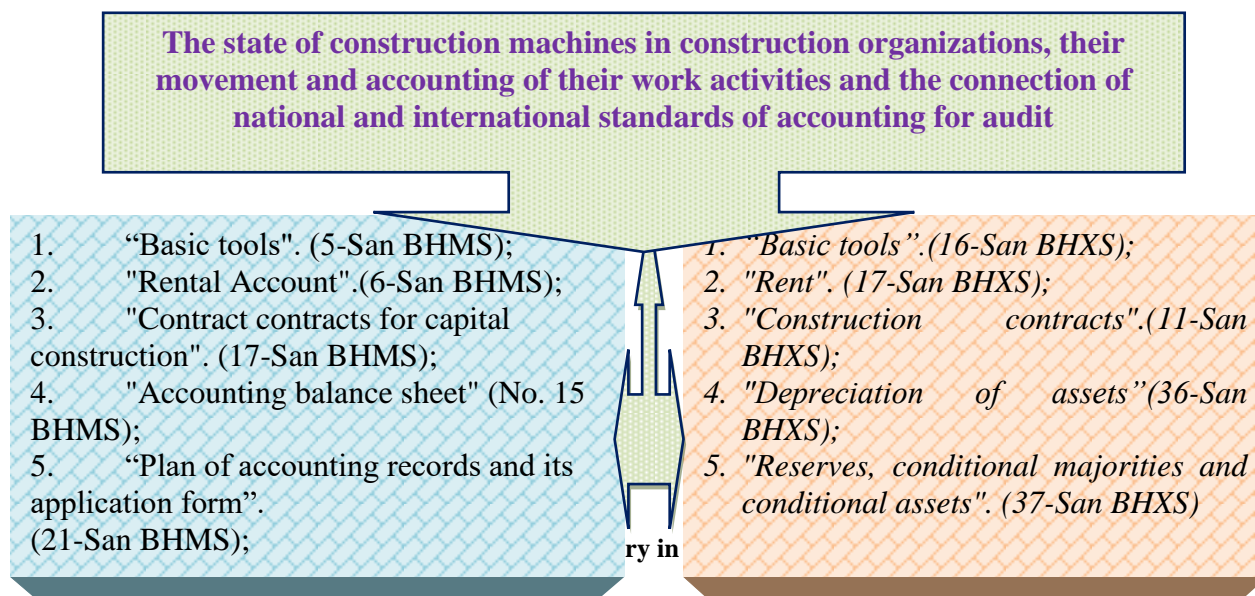
⁹Author OH Khalikulov's available literature and recommendation based on IFRS 5.

¹⁰The proposal of the author O.Kh. Khalikulov as a recommendation in accordance with IFRS 5.

<p>commissioning and any other costs directly related to the return of the asset to its working condition for its intended use (construction and completion) or the cost of actual purchases;</p> <ul style="list-style-type: none"> ➤ <input type="checkbox"/> present value - the value of fixed assets at current market prices on a given date or the amount notified, willing to perform the transaction, sufficient to purchase the asset or perform obligations in the transaction between independent parties; ➤ residual (balance) value - the initial (replacement) value of fixed assets, less the amount of accumulated depreciation; ➤ liquidation value - the estimated amount of assets to be received at the end of the expected useful life, less the expected cost of disposal of property, plant and equipment. 	<ul style="list-style-type: none"> ✓ (B) the amount of production or similar units expected to be taken from the asset by the business entity. ✓ Value in use is the present (discounted) value of future cash flows expected to be received from an asset or cash-generating unit. ✓ Depreciation is the cost of an asset when it is deducted or other value that is reflected instead of cost. ✓ Depreciation is the systematic depreciation of an asset's depreciable amount over its useful life. ✓ Value of an entity is the present value (discounted) value of the cash flows expected to be incurred by the entity from the continued use of the asset and from its derecognition or disposal at the end of its useful life. ✓ Fair value is the price that can be obtained from the sale of an asset in a typical transaction between market participants on the valuation date or paid for the transfer of an obligation. (See IFRS 13 Fair Valuation). ✓ Impairment loss is the portion of the asset's carrying amount that exceeds its recoverable amount. ✓ The recoverable amount is the higher of the following values of the asset: its fair value less costs to sell and its carrying amount. ✓ The liquidation value of an asset is the estimated value that the entity will receive from the disposal of the asset at the end of the useful life of the asset, less the estimated cost of disposal of the asset.
<p>Important fisheries that represent the initial value of the main means</p>	
<p>Basic instruments are taken into account in terms of the initial value.</p> <p>The initial cost of an object of fixed assets purchased for a fee consists of the following costs:</p> <ul style="list-style-type: none"> a) sums paid to suppliers of assets and contractors for the performance of construction and installation works under the contract; B) registration fees, state duties and other similar payments made in connection with the acquisition (acquisition) of the right to the object of fixed assets; C) customs duties and fees; G) in connection with the purchase (restoration)of fixed assets, the amounts of taxes and fees (if they are not covered); d) sums paid for information and advisory services related to the purchase (restoration) of fixed assets; E) expenses for the insurance of the risk of the delivery (restoration) of fixed assets; J) rights paid to intermediaries who sold the object of fixed assets; Z) costs for the installation, installation, adjustment and commissioning of basic tools; i) other costs directly related to the use of the asset for the purpose of bringing it into working condition. 	<p>The following are examples of direct costs for fixed assets-:</p> <ul style="list-style-type: none"> (a) the costs of the restoration (construction)of the main motor object or the remuneration of employees directly generated as a result of the acquisition (as quoted in the “employee's income” of BHXS 19); (b) place preparation costs; (C) initial costs associated with delivery and overshoot; (G) installation and installation costs; (d) the subtraction of the net proceeds from the cost of testing the correct operation of the asset from the sale of the product (such as products produced during the testing of equipment) produced when bringing the asset to the appropriate place and condition; and (e) rights to qualified services.

Knowledge of the above Table 2 information in a rapidly developing environment of current investment activity is important to the accountant and auditor in the activities of any business entities. On the basis of these

data, the classification, description, status, movement of construction machinery-units, which are part of the main means in construction organizations, as well as the sequence of conducting an audit of their work activities, occurs. In addition, the state of construction machinery and equipment in construction organizations, their movement and accounting of their work activities, as well as the correct and timely implementation of its audit, are important intertwined national and international standards of accounting. (2- drawings



accounting of their work activities, as well as the connection of national and international standards of accounting for auditing .

It is desirable for the auditor to check the balance of construction machinery on the basis of existing normative-legal documents that they are credited to the balance sheet of construction organizations at their initial cost. Such a normative-legal document is considered the number 5 "main means" BHMS, the initial value of which includes the elements in it in full. One of the main tasks in construction organizations is to take into account the costs of construction machinery.

Construction machinery-costs to be incurred later can be divided into two:

1. construction machinery-costs that increase the initial value of machines;
2. construction machinery-costs that do not increase the initial value of tokens.

The group 1 includes the costs of direct modernization of construction machinery of construction organizations. Modernization of construction machinery-machines - it is understood that they only replace the engine and body. Replacing the remaining parts does not increase their initial value.

The 2nd group includes the direct current and capital repair costs of construction machinery of construction organizations. Current repairs are carried out at least once a year, once every two years in accordance with the capital repair Account policy. Current and capital repair costs do not increase the initial value of vehicles.

In construction organizations, the value after the modernization of construction machinery is called the restored value, from this date it becomes the initial value and becomes the basis for further depreciation calculation. Construction machinery-units are reflected in the balance sheet of construction organizations in terms of residual value.

The state and movement of existing construction machinery in the construction organizations operating in the Republic of Uzbekistan, as well as their input and realization is an important treat for the construction organization. Therefore, in construction organizations, it is desirable to pay special attention to the operations on the input and output of construction machinery.

Accounting of the state and movement of construction machinery in construction organizations requires that the auditor reflect in his final report when conducting an audit in the manner of specific questions. The synthetic calculation of construction machinery in construction organizations is carried out in the "machinery and equipment" section 0130 according to the BHMS № 21¹¹.

In order to keep accurate account of the costs incurred in construction machinery in construction organizations, accounting and auditing requires special attention to recognize them as an object. In construction organizations, accounting requires that when considering construction machinery they know exactly what types, naming and

¹¹National Accounting Standard of the Republic of Uzbekistan IFRS No. 21 "Plan of accounting of financial and economic activities of business entities and the Instruction on its application." 31.05.2017.

carrying out their work. In order to accurately and timely reflect the state and movement of construction machinery in construction organizations in accounting, we propose to use the following plan of works.

(Table 3)

Table 3¹²

Number of branches	Account Name	Types of accounts
0130	CONSTRUCTION MACHINERY AND ACCOUNTING ACCOUNTS	
0131	Combined excavators	active
0132	Caterpillar cranes and excavator cranes	active
0133	Motor graders	active
0134	Bulldozers on a tractor	active
0135	Pneumatic wheel cranes and special chassis cranes	active
0136	Tower cranes	active
0137	Car cranes	active
0138	Machinery in asphalt construction	active
0139	Heavy-duty trailers	active

Based on the information in the table above, the following improvements in the condition and movement of construction machinery as a subject of accounting and auditing are expected:

- ✚ 1C - improves continuous accounting control over the availability of construction machinery in construction organizations;
- ✚ ensures that external users have real information about the condition and movement of construction machinery;
- ✚ creates favorable conditions in the accounting software on the status of construction machinery available in construction organizations;

procedures for submitting data in a 1KB-statistical report submitted to the State Statistics Committee will be simplified.

In construction organizations, construction machinery increases mainly through purchases. The following short accounting entries are displayed:

Debit 0820 Credit 6010, 6990

Debit 0160 Credit 0820

It would be appropriate if this account were truly comprehensive, i.e. construction companies must measure the value of their property, plant and equipment in accordance with IFRS 5 Property, Plant and Equipment, and at their current (recoverable) value and balance which should reflect the value in the balance sheet.¹³

«SUFATID» construction company purchased a crane XCMG QY25K5-C (EURO-5) from NAVOI PROM GRAND LLC for the amount of 1,612,210,000 soums (as of the date of registration of the customs cargo declaration). The amount of accumulated exchange rate difference is 10,000,000 soums. It is advisable to reflect these transactions in the accounting records as follows (Table 4).

Table 4¹⁴

Reflection of operations related to the import of fixed assets (construction machinery) in the accounting records

№	The content of the business transaction	Amount, (thousand soums)	Correspondence *		The basis document
			debit	credit	
1.	A fee was charged for the purchase of construction equipment.	1 612 210,0	0820	6010	agreement,
2.	Construction equipment was first introduced.	1 612 210,0	0100	0820	Invoice
3.	The construction machinery will be given free of charge under the supplementary agreement.	1 612 210,0	6010	8530	Certificate contract, act

¹²Author O.H.Khalikulov's syllabys

¹³National Accounting Standard of the Republic of Uzbekistan IFRS 5 "Fixed assets". Ministry of Finance of the Republic of Uzbekistan 09.10.2003 №114.

¹⁴ "Based on the data of "SUFATID" LLC, the author has a practical approach.

4.	The quality of income was also affected by the exchange rate differential	10 000,0	6010	9390	Agreement, calculation
----	---	----------	------	------	------------------------

When operating fixed assets (construction equipment), their value is reflected in the correspondence account 0820 on the debit of account 0130 "Machinery and equipment". When concluding an additional agreement on the free transfer of equipment, its initial cost must be reflected on account 8530 - "Property transferred free of charge." When closing account 6010 "Accounts payable to suppliers and contractors" on the date of the additional transaction, the remainder of the accumulated exchange rate difference on account 9390 - "Other operating income" should be reflected as income.

The initial cost of construction machinery consists of their purchase price (cost of construction or production on its own) and all additional costs of purchase, transportation, registration, installation, commissioning. Finding the initial value is based on the creation of a special "Calculation of the initial value of the fixed asset." The integrated form of this calculation is not specified in the current regulations of the country. In any operating construction organization, it is advisable to create the following form. (Table 5)

" Confirmation" of
Director of SUFATID LLC

_____ Shamsiev R.A.

Calculation of the initial value of the main tool (construction machinery)

construction machinery name-Concrete (mixer) mixing machine

construction machinery brand Xuzhou XCMG SCHWING

model of construction machinery - G10K

number of construction machinery -2

Figure 5¹⁵

№	Documents		Content of the operation Sum (thousand soums)	Sum (thousand soums)	Correspondent accounts ¹⁶	
	№	Date			Дебет	Кредит
1.	1	04.03.20	Machinery Co., Ltd. Xuzhou XCMG SCHWING PLANT, machine cost with VAT	1 490 000,0	0820	6010
2.	2	04.03.20	VAT amount (15%)	194 348,0	4410	6010
3.	12	05.03.20	Services of JSC "Uzbekistan Railways"	120 000,0	0820	6990
4.	17	14.03.20	Customs duties	74 500,0	0820	6990
5.	8	14.03.20	Advance report of Sh.Ismailov on business trip expenses	5 000,0	0820	6970
6.	25	15.03.20	Brokerage office services "NAVOI PROM GRAND LLC"	25 000,0	0820	6990
7.	21	16.03.20	Fuel costs for the Bukhara Oil Refinery Unitary Enterprise	3 000,0	0820	6990
8.	12	17.03.20	Payment to the Road Fund *	44 700,0	0820	6990
9.	26	17.03.20	Services of the Department of Internal Affairs of Samarkand region: 2 * (44.6 + 22.3 + 334.5 + 156.1) - technical relocation of organizational facilities; - technical reconstruction of the organization's facilities; - Vehicles have a state number; - to have a new certificate for the means of the organization;	1 115,0 44,6 22,3 334,5 156,1	0820	6990
			Total	1 957 663,0	0160	0820

Chief Account _____ Kholikulov O.X.

Materially responsible person

(mechanic): _____ Korjovov A.I

¹⁵SUFATID LLC on the basis of accounting data.

¹⁶ National Accounting Standard of the Republic of Uzbekistan IFRS No. 21 "Plan of accounting of financial and economic activities of business entities and the Instruction on its application." 31.05.2017.

Dispatcher: _____ **Sohibova P.Sh.** **Transport manager (driver):** _____ **Sattarov S.M.**

This calculation is based on the name, make, model, number of purchased construction machinery, income at the initial cost, keeping inventory cards on them, as well as each responsible person (chief accountant, mechanical engineer, dispatcher and driver). financial responsibility and the correct and timely presentation of existing fixed assets in the current accounting registers and reports. Professor KB Urazov, based on the assessment of the assets of the enterprise, noted that one of the following types of value is the initial value, namely:

Initial value is the value formed when an asset is acquired through acquisition, construction, production and other means. This value includes the cost of acquiring, constructing and producing the assets. The initial value of the free-flowing assets is determined by the commission through an expert.

* **Note:** From October 1, 2019, the fee for the purchase of new vehicles manufactured in our country will be paid by vehicle manufacturers¹⁷;

It is worth noting that "Machinery Co. It is known that the reason for the fact that the model G10K bus concrete(mixer) mixing machine purchased by Xuzhou XCMG SCHWING plant was imported, that is, the truck produced in a foreign country," Sofat I D "LLC paid the amount of the fee to the 3 percent Road Fund.

In the implementation of construction machinery in the existing construction organizations operating in the Republic, the use of specific methods on the basis of accounting functions plays an important role. In construction organizations, the main means (construction machinery-machinery) can be sold, liquidated, given free of charge, entered as a facility fee and reduced from the account of other outputs. These operations are reflected in the account with the following accounting transitions. (Table 6)

Figure 6¹⁸

Accounting for transactions on the expenditure of fixed assets (construction machinery) in construction organizations

№	The content of the operation	Sum	Correspondence * [32]		The founding document
			Debit	Credit	
Sale of fixed assets (construction machinery)					
1.	Sale value of fixed assets (construction machinery) (excluding VAT)	600 000,0	4010	9210	Contract, invoice
2.	VAT amount (if the enterprise is a VAT payer and subject to taxation). The VAT rate is 15%. (600,000.0 * 15/115)	78 260,9	4010	6410	Contract, invoice
3.	To the initial value of the main engine (construction machine-mechanism)	500 000,0	9210	0130	Contract, invoice
4.	Write-off of accumulated depreciation of fixed assets (construction machinery)	120 000,0	0230	9210	Contract, invoice
5.	Write-off of revaluation reserve	80 000,0	8510	9210	Accounting
6.	Profit from sales	300 000,0	9210	9310	Figure 2
7.	Damage from sales	-	9430	9210	Figure 2

Based on the above table data, it is desirable to carry out the realization of the main engine (construction machinery) in the activities of construction organizations, including any economic entities. It is worth noting that based on the data of table 1-2, the properties expressed in profit (9310) or loss (9430) bills in terms of input and output of fixed assets (construction machinery) have been highlighted.

The audit of the account of the performance of construction machinery and equipment in construction organizations is of great importance for the organization. As mentioned above in construction organizations, their performance is taken into account by cards, on these cards the indicators that represent the performance of construction machinery are indicated by periods and summarized and summarized. The following are the indicators that characterize the performance of construction machinery:

- ✓ construction machinery-mexanizm construction work days number of days of work;
- ✓ the time when the cars are in motion, including the time when the cars are in motion;
- ✓ mexanizm total construction parking lot time-parking lot time;
- ✓ construction machinery-mexanizm load discharge time frame construction;
- ✓ construction machinery-mexanizmlar load-bearing construction time frame construction;
- ✓ building machine-the engine is gone time to load;
- ✓ total construction distance by car-mexanizm cargo;

¹⁷ Resolution of the President of the Republic of Uzbekistan dated July 18, 2019 №4397 "On additional measures for the accelerated development of the automotive industry of the Republic of Uzbekistan." (National Database of Legislation, 19.07.2019, No. 07/19/4397/3449).

¹⁸ Urazov K.B. "Features of accounting in other industries.", Textbook.-T.: 2019.

- ✓ car-mexanizmlar general construction distance without cargo;
- ✓ number of construction flights with mexanizm cargo-car;
- ✓ number of construction flights without cargo mexanizm-car;
- ✓ construction machinery-the amount of freight transported by mexanizm;
- ✓ construction car-the amount of construction cargo raised by mexanizm;
- ✓ construction machinery-mexanizm cargo turnover;
- ✓ mexanizm shinali construction machine-number of flights;
- ✓ mexanizm relatli construction number of cars- relatli construction number of flights;

The Auditor is considered to be one of the main objectives of the implementation of the audit plan and program in accordance with the foregoing in such a way that the specific question of conducting the audit as much as possible. The Auditor should also take into account the following indicators, which represent the main performance of construction machinery in construction organizations:

1. The average number of construction machinery-units - the days of construction machinery-units in a construction organization are calculated by the number of calendar days in the period.
2. The average load bearing of the average number of construction machinery-units - is found by multiplying the numbers of individual types of construction machinery-units by their nominal load bearing quantity, that is, it is determined by the formula below.

$$QMM_{uyk [1]} = Tt * Nm$$

In this,

QMM uyk – the average load capacity of the average number of construction machinery

Tt- the number of individual types of machinery,

Nm - the nominal load capacity.

Keys - [2]. The construction company has a total of 14 construction machines, 3 of which XZJ5327JQZ30K special load-lifting crane, each of which lifted 24 slabs (6.3 x 1.2) for 6 hours. Six liquid concrete truck autobetonamiks each carried 20 cubic meters of liquid concrete to the construction site. In it, the average load capacity of the average number of construction machinery is calculated as follows.

Average load capacity of the average number of construction machinery = a. XZJ5327JQZ30K special lifting crane 3 * 24 pcs = 72 pcs

b. autobetonamiks 6 * 20 m³ = 120 m³.

3. Coefficient of technical readiness of construction machinery - construction machinery ready and ready for transportation is divided by the number of construction machinery available in the period, ie determined by the following formula.

$$QMM_{ttk Rt[2]} = \frac{Yt}{Rt}$$

In this,

QMMttk–coefficient of technical readiness of construction machinery

Yt - ready and suitable construction machinery,

Rt is the number of construction machinery on the list.

Keys - [3]. The construction company has a **total of 20 liquid** concrete truck concrete carriers on the list, 12 of which have workability and serviceability. In it, the coefficient of technical readiness of construction machinery is calculated as follows.

The coefficient of technical readiness of construction machinery = 12 pieces / 20 pieces = 0.6.

1. The ratio of construction machinery to the road (line) - is found by dividing the number of construction machinery in the work by the total number of construction machinery in the construction organization, ie determined by the following formula.

$$QMM_{lchk Jm[3]} = \frac{Im}{Jm}$$

In this,

QMM lchk – road (line) output factor,

Im - the number of construction machinery at work,

Jm is the total number of construction machinery.

Keys - [4]. The construction company has a total of 25 construction machines, 12 of which are working at the construction site. Then the coefficient of output to the road (line) is calculated as follows.

The output coefficient for the road (line) is = 12/25 = 0.48.

2. Construction machine-tool days at work - is found by multiplying the machine-machine days in the construction organization by the coefficient of output of machinery on the line, ie determined by the following formula.

$$\frac{QMM}{imk[4]^*} = Mk * Lk$$

In this,

QMM imk – construction machinery days at work,

Mk - days of machinery in the construction company,

Lk is the output factor.

Keys - [5]. The machine-tool days in the construction organization are 25 days, and the coefficient of commissioning of construction machinery is 1.2. In it, the days of construction machinery at work are calculated as follows.

Construction machine-work days in the work = 25 days * 1.2 = 30.

3. Stationary construction machinery days - the difference between machine days in a construction organization and machine days in operation, ie determined by the following formula.

$$\frac{QMM}{tmk[5]^*} = Mk - Im$$

In this,

QMM tmk

Mk - days of machinery in the construction company,

Im - machine-work days at work.

Keys - [6]. The number of machine-tool days in a construction organization is 22, and the number of machine-tool days in the construction organization is 11. In it, the days of construction machinery at a standstill are calculated as follows.

Stationary construction machinery **days = 22 - 11 = 11.**

7. Construction machine-mechanical hours in Naryad - machine-mechanical hours at work are found by multiplying the number of machine-hours in the work by the average number of hours per machine in Naryad, ie determined by the following formula.

$$\frac{QMM}{nqms [6]^*} = Mk * Ns$$

In this,

QMM nqms

Mk - working machine days,

Ns- the average daily hour in which the machinery is in operation.

Keys - [7]. In a construction company, the number of machine days is 22. The average number of hours spent on construction machinery is 2.5 hours. In it, the hours of construction machinery are calculated as follows.

The construction machine hours in Naryad are equal to = 22 * 2.5 = 55.

4. The coefficient of use of working time of construction machinery is found by dividing the time in motion by the time in motion, ie determined by the following formula.

$$\frac{Hv}{ivfk Nv[7]^*} = \frac{Hv}{Nv}$$

бунда,

QMM ivfk –

Hv - time in motion,

Nv- the time in the naryad.

Keys - [8]. At the asphalt plant, the machine spent 12 hours of work. The machine is registered for 8 hours. In it, the coefficient of use of working time is calculated as follows.

Working time utilization factor = 12 hours / 8 hours = 1.5.

9. The coefficient of efficiency of road crossing of construction machinery is found by dividing the road traveled by the load by the total amount of road traveled, ie determined by the following formula, ie by the following formula.

$$\frac{QMM}{ybfk Js} = \frac{Ys}{[8]^*}$$

In this,

QMM ybfk – construction machinery crossing the road

utility coefficient

Ys- the distance traveled by the load,

Js- the total distance traveled.

Keys - [9]. The asphalt-laden MAN covered a distance of 40 km with the load during the synotric operation. The MAN covered a total distance of 80 km during the synotric operation. In it, the efficiency of road crossing is calculated as follows.

The efficiency of road crossing is = 40 km / 80 km = 0.5.

5. Coefficient of **utilization of construction machinery** - is found by dividing the transported load by the nominal carrying capacity of machinery, ie determined by the following formula.

$$QMM = \frac{Ty}{t_{ifk} \cdot Hy[9]^*}$$

in this,,

QMM t_{ifk} - қурилма машини ва қуралларнинг юк ташиб йўқолишидан фойдаланиш коэффициенти

Ty – ташиб ўтилган юк,

Hy – номинал юк ташиш имконияти.

Keys - [10]. The bitumen-loaded HOWO carried 60 tons of cargo per synotric day. The nominal carrying capacity of HOWO sinotric per day is 15 tons of bitumen. In it, the capacity utilization factor is calculated as follows.

The utilization factor is 60 tn / 15tn = 4.

11. The average **length of freight of construction machinery** - the average freight volume per ton / km is divided by the total volume of freight transported, ie determined by the following formula.

$$QMM = \frac{P}{y_{to} \cdot u \cdot W[10]^*}$$

in this,

QMM y_{to} · u - average length of construction machinery

R - average freight capacity per ton / km,

W- the total load capacity.

Keys - [11]. The armature has an average load capacity of 180 tn / km per day with increased HOWO sinetrok. HOWO sinetrok transported a total of 120 tons of rebar construction material per day. In it, the average length of freight is calculated as follows.

The average length of freight is = 180 tn.km / 120tn = 1.5 km.

6. The average technical speed of construction machinery is found by dividing the total distance traveled by the time the machinery is in motion (km / h), ie determined by the following formula.

$$QMM = \frac{S}{o_{tt} \cdot V[11]^*}$$

There are,

QMM - average technical speed of construction machinery

S- the total distance traveled,

V- the time in motion.

Keys - [12]. The liquid concrete mixer traveled a total of 320 km in one day. The mixer machine was running for 7 hours a day. Then the average technical speed will be calculated as follows.

The average technical speed = 320 km / 7 h = 45.7 km / h.

7. Operational (commercial) **speed of construction machinery** - is found by dividing the distance traveled by machinery by the time it takes, ie determined by the following formula.

$$QMM = \frac{S}{ett \cdot N[12]^*}$$

¹⁹**QMM ett** - opera

S is the total distance traveled,

N is the time in the naryad.

Keys - [13]. The liquid concrete mixer traveled a total of 100 km in one day. The mixer machine was in motion for 8 hours. In it, the operational (commercial) speed is calculated as follows.

Operating (commercial) speed = 100 km / 8 hours = 12.5 km / h.

¹⁹ *The proposal of the author O.H Khalikulov on the formulas reflecting the performance of construction machinery on the basis of the current legislation of the Republic of Uzbekistan and the relevant literature.

The waybills, as well as the consignment note linked to it, serve as the foundation for recording these indicators on the cards in the accounting account. It is recommended that the auditor include specific questions in the report to ensure that these indicators are realistic and used in a timely manner.

IV. Conclusion

In summary, one of the primary objectives of accounting and audit is to determine the composition of construction machines, the efficiency of performance indicators, and the accuracy of accounting and auditing of their activities in construction businesses, as evidenced by the preceding research. Accounting and auditing play a critical role in the rapid expansion of the digital economy.

It is also important to control accounting data to reduce the shadow economy. As a result of scientific research, we have implemented the following suggestions and recommendations:

1. Special attention was paid to the classification, description of construction machinery and accounting terms related to their condition and movement. In particular, harmonization with BHMS and BHXS has been ensured.
2. Specific types of construction organizations are highlighted in the accounting records on the classification of existing construction machinery. This is the main support for accurate and correct accounting.
1. The sequence of normative and legal documents on the movement, condition and audit of the activities of construction machinery available in construction organizations has been closely monitored. This, in turn, serves to develop ways to improve the accounting of construction machinery and their audit.
2. Demonstrated practical skills in the development of analytical systems for separating construction machines from existing fixed assets in construction companies. This directly aids in the execution of the role of constant control over construction machinery movement and performance indicators.
3. The original mathematical formulas and accounting situations on construction machinery condition, movement, and operation are reflected. It also helps to identify the most important duties in the proper execution of operations involving the condition, mobility, and input and output of construction machines in construction organizations. The fundamental calculations of the indicators representing the calculation of the activity of construction machinery are expressed in economic mathematical formulas. This directly serves to determine the direction of effective use of the system of indicators that represent the performance of construction machinery.
4. Developed theoretical skills in the description of the general fixed assets of the construction organization. Based on it, the definition of fixed assets in international and national standards was presented.
5. This proposal serves to provide users of internal and external information of accounting with detailed information on the content of national and international standards.
6. Mathematical methods for calculating the performance of construction machinery are recommended and directions for their audit have been developed. This serves as a key roadmap in the sequence of audits of indicators that directly reflect the performance of construction machinery in construction companies.

It is worthwhile to make the following additional suggestions on the condition, movement and improvement of the existing construction machinery in construction organizations.

I. Proper control of payments to the State Automobile Inspectorate on the basis of their activities in the process of registration of construction machinery:

- ✓ payments for road construction machinery (concrete mixer, mixer, sinotric);
- ✓ Stationary construction machinery (crane XSMG, pinnacle cranes).

II. Ensure direct harmonization of national and international norms on construction equipment condition, movement, and operation:

- ✓ adoption of international standards for construction equipment condition;
- ✓ introduction of international standards for construction equipment mobility;
- ✓ International guidelines for the operation of construction equipment are being implemented.

The preceding suggestions and recommendations will go a long way toward improving and ensuring the condition, movement, and accounting of construction equipment in construction businesses, as well as their auditing. This is the basis for reducing the latent state of the innovative and digital economy and is one of the main criteria for the further development of our national economy.

References

1. Tax code of the Republic of Uzbekistan (new edition). 2020 y. <https://www.lex.uz/acts/1286558> you know what?
2. Law of the Republic of Uzbekistan "on accounting". In 2016 year 13 April. <https://lex.uz/acts/2931253> you know what?

3. Law of the Republic of Uzbekistan "on auditing activity" (new edition). Article two. The legislation was adopted by palatasi on November 10, 2020 in the number of ARQ-677. Approved by the Senate on February 5, 2021. (National database of legislation data, 26.02.2021 y., 03/21/677/0155-San). [https://lex.uz/ru/docs/5307886?](https://lex.uz/ru/docs/5307886?ONDATE=27.05.2021)
4. Decree of the president of the Republic of Uzbekistan on measures to ensure more effective organization of the process of acquisition of rights over land parcels and other immovable property as part of the South Caucasus pipeline expansion project more ... 28 (6722) of " people's Su " newspaper on February 8, 2017. <https://lex.uz/docs/3107036> you know what?
5. Decree of the president of the Republic of Uzbekistan on measures to ensure more effective organization of the process of acquisition of rights over land parcels and other immovable property as part of the South Caucasus pipeline expansion project more https://nrm.uz/products?folder=376836_o%E2%80%98zbekiston_respublikasi_prezidenti_qarorlari_ro%E2%80%98yhati&products=1_vse_zakonodatelstvo_uzbekistana.
6. Decree of the president of the Republic of Azerbaijan on measures to ensure more effective organization of the process of acquisition of rights over land parcels and other immovable property as part of the South Caucasus pipeline expansion project more ... https://nrm.uz/contentf?doc=575214_2018_yil you know what?
7. Decree of the president of the Republic of Uzbekistan "on measures to increase responsibility and responsibility of participants in the construction process, to establish control in the field of construction and to radically improve its quality" ppl-148/21-2 project. project.gov.uz you know what?
8. President Of The Republic Of Uzbekistan M. Decree of Mirziyoev № PF-6098 "on organizational measures to reduce the hidden economy and increase the effectiveness of the activities of tax authorities" on October 30, 2020. <https://lex.uz/docs/5073459> you know what?
9. Address Of The President Of The Republic Of Uzbekistan Shavkat Mirziyoyev To The Oliy Majlis. 24.01.2020 y. [https://nrm.uz/contentf?doc=612868_o%E2%80%98zbekiston_respublikasi_prezidenti_shavkat_mirziyevning_oliy_majlisga_murojaatno_masi_\(2020_yil_24_yanvar\)](https://nrm.uz/contentf?doc=612868_o%E2%80%98zbekiston_respublikasi_prezidenti_shavkat_mirziyevning_oliy_majlisga_murojaatno_masi_(2020_yil_24_yanvar)).
10. Address Of The President Of The Republic Of Uzbekistan Shavkat Mirziyoyev To The Oliy Majlis. 29.12.2020 y. uzlidep.uz/uz/news-of-uzbekistan/7998 you know what?
11. Decree of the president of the Republic of Uzbekistan "on measures in the first place to mitigate the negative impact of the coronavirus pandemic and global crisis situations on economic sectors" on March 20, 2020. <https://lex.uz/docs/4770761> you know what?
12. Decree of the president of the Republic of Uzbekistan on measures to ensure more effective organization of the process of acquisition of rights over land parcels and other immovable property as part of the South Caucasus pipeline expansion project more ... <https://lex.uz/docs/4429732> you know what?
13. PP-4389 "on additional measures for improvement of Tax Administration" dated July 10, 2019 https://nrm.uz/products?folder=376836_o%E2%80%98zbekiston_respublikasi_prezidenti_qarorlari_ro%E2%80%98yhati&products=1_vse_zakonodatelstvo_uzbekistana.
14. N.A.Makhmudova "repair of construction machinery and equipment". A study guide to vocational colleges. T.: "New edition". 2007. 111-bet.
15. T.I.Zire " Lost In Test Match N. Dimitov, R.O.Shukurov, A.O.Catering, S.I.Ibroximov, Z.O.Maksudov, M.T.Umirov "use of road construction machines". The textbook. - T.: "Publisher". 2011. 6-bet.
16. E.A.Arens., Dj.K. The lobby. Audit. - M, Finance I statistics, 1995, str.7.
17. Robert C., Recket M. Information content of IFRS versus GAAP financial statements / / Journal of financial reporting and accounting. ISSN 1985-2517. 12 March 2018.
18. R.D.Dushmuratov, Sh.N.Fayziev, A.A.Karimov. "Audit". The textbook. T.: 2010. 5-bet.
19. R.D.Dushmuratov, A.A.Karimov, A.N.Musaev, Sh.N.Fayziev. "Accounting and auditing". The textbook. T.: 2011. 181-bet.
20. Sh.N.Fayziev, F.Islamov, A.Avloqulov "international audit system". Training manual. T.: -2007. 57-bet.
21. Sanaev N, Narziev R. "Audit". Darslik, " Sharq " publishing house-matbaa aksiyasi Kop koppaniyasi Editor-In-Chief, Tashkent, 2001, Page 33.
22. B.Boronov. Improvement Of Investment Accounting In Uzbekistan. //DOI:10:5373/JARDCS/1216/S20201133. Volume 12 | Issue 6. 2020 june. Pages: 1069-1079. <https://www.jarpcs.org/abstract.php?id=4967/>.
23. Axrorov Jarif Oripovich, Zainalov Jahongir Rasulovich (2020) THEORETICAL ASPECTS of IMPROVING the SYSTEM of TAXATION. Journal of Critical Reviews, 7 (7), 83-90. doi:10.31838/jcr.07.07.14

24. S.N.Tashnazarov "improvement of the theoretical and methodological basis of financial reporting". Monograph-Publisher SIA OmniScriptum Publishing, GlobeEdit Publishing house. 2018. 280 p. ISBN-13:978-633-8-24050-1, 87-107-bet.
25. O. GH.Kholikulov "in the republic of uzbekistan value added tax in borrowing and lending of machinery spare parts". Journal of Management Value & Ethics.RNI-MPENG / 2011 / 46472.SJIF7.201&GIF0.626.ISSN-2249-9512.Pages: 39-40.
http://jmveindia.com/journal/October_special_issue20_Vol_10_No_04_2_last%20update.pdf you know what?
26. Urazov K.B. "Characteristics of accounting in other industries.", Textbook.- T.:2019. 30-42 Betler.
27. X, M.I.Islomova "features of accounting functions and re-evaluation of construction machinery and equipment in the balance sheet of accounting". "Business expert". 2020. Number 7.128-bet.
28. National standard of accounting of the Republic of Uzbekistan BHMS №17- "contracts for capital construction". 02.11.1998.58-San. <https://www.lex.uz/docs/822679?twolang=true> you know what?
29. National standard of audit activity of the Republic of Uzbekistan AFMS №80 - "auditor's report on the results of special question checks". UZR MV 27.01.2003 y. 19.02.2003 y by UZR AV, approved by order № 13. Registered with 1220-th number. <https://lex.uz/docs/838416> you know what?
30. The national standard of accounting of the Republic of Uzbekistan №5 "fixed assets". It was approved by the Ministry of Finance of the Republic of Uzbekistan on October 9, 2003 with 114 and registered with the Ministry of Justice on January 20, 2004 with 1299. <https://lex.uz/docs/821041?twolang=1> you know what?
31. The international accounting standard №16 "basic instruments". 1998 year. [https://www.google.com/search?client=firefox-b-d&q=BHXS+16+\"basic+tools\"](https://www.google.com/search?client=firefox-b-d&q=BHXS+16+\).
32. Issue 21 BHMS "plan of accounting accounts of financial and economic activities of economic entities and its application" 31.05.2017 y.(revised new edition).