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## XALQARO QOIDALAR ASOSIDA QIMMATLI QOG'OZLAR HISOBINI TAKOMILLASHTIRISH

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**Annotatsiya.** Maqolada moliyaviy aktivlarning muhim turi bo'lgan qarzli hamda hissali qimmatli qog'ozlarning hisobini ularga egalik qilish maqsadi bo'yicha tashkil qilish masalalari tadqiq etilgan.

**Kalit so'zlar:** qarzli qimmatli qog'ozlar, hissali qimmatli qog'ozlar, moliyaviy aktivlar, hisob ob'ekti.

**Abstract.** The article examines the issues of organizing the account of debt and equity securities, which are an important type of financial assets, according to the purpose of their ownership.

**Key words:** debt securities, equity securities, financial assets, account object.

Rivojlangan va rivojlanayotgan mamlakatlarda moliya bozorida faoliyat ko'rsatayotgan yoki unda qatnashchi sifatida ishtirok etayotgan sub'ektlarni moliyaviy sektor faoliyatlaridan olayotgan daromadlari jami daromadlari tarkibida sezilarli salmoqqa ega bo'lmoqda. Demak, moliyaviy bozor korxonalar uchun daromad olishni yana bir yo'li ekan. Bundan tashqari korxonalar boshqa korxonalarni biznes faoliyatlarini ularning turli qimmatli qog'ozlarni sotib olib moliyalashtirish, moliyalashtirish vositalari bilan ular nazoratini yoki boshqaruvini qo'lga olib sheriklikga asoslangan hamkorliklarni amalga oshiradilar. Korxonalar boshqa korxonalarni o'z faoliyati uchun ishlatish masalasida turli moliyaviy instrumentlardan foydalanadilar.

Mamlakatimiz iqtisodiyotida korxonalarni moliyaviy instrumentlar vositasida hamkorlik qilishlari shakllangan va tobora rivojlanib bormoqda. Lekin, ta'kidlash kerakki bu borada qator amalga oshirilishini kutib turgan qator tadbirlar ham mavjud. Tadbirlarni samarali tatbiq etilishi ko'plab korxonalarni moliya bozorida ishtirok etishini yanada tezlashtiradi, deb hisoblaymiz.

Korxonalarni moliyaviy bozordagi faoliyatlarni, ham makro, ham mikro maydonda xalqaro talablarga javob beradigan darajada tashkil etish va yuritishni amalga oshirishning yo'llaridan biri - xo'jalik yurituvchi sub'ektlardagi hisob tizimidagi moliyaviy investitsiyalar hisobi va hisobotini, umuman olganda hisob tizimini to'laligicha moliyaviy hisobotni xalqaro standartlariga o'tkazish hamda iqtisodi rivojlangan mamlakatlardagi tajribalardan maqsadga muvofiq foydalanishdir.

Mazkur tezisda, biz maqsad va vazifalardan kelib chiqib faqat moliyaviy aktivlarning bir turi bo’lgan qarzli hamda hissali qimmatli qog’ozlar hamda ularning hisobi va hisoboti to’g’risida o’z fikrlarimizni bildiramiz. Xalqaro hisob standartlariga ko’ra korxonalaridagi moliyaviy investitsiyalar moliyaviy instrument tarkibiga kirib, ularda moliyaviy aktivlar nomi bilan tavsiflanadi.<sup>1</sup>

Dastavval, korxonalar moliyaviy aktivlarning bir bo’lagi bo’lgan qimmatli qog’ozlarni hamda hissali instrumentlarga nima maqsadida egalik qilishiga e’tibor qaratsak. Bu boradagi maqsadni to’rt yirik guruhga bo’lish mumkin:

1. Qarzli qimmatli qog’ozlardan (Debt Securities) – yuqori stavkada qaytim (foiz va shu kabilar) olishga erishish.
2. Hissali qimmatli qog’ozlardan - yuqori stavkada qaytim dividend olishga erishish.
3. Qarzli hamda hissali qimmatli qog’ozlarni aktiv (kapital) tarzida sotib foyda olish.
4. Hissali qimmatli qog’ozlar – hissa qo’shilgan korxonalar biznes faoliyatini nazorat qilish hamda ular faoliyatni barqarorligini ta’minlash uchun moliyaviy qo’llab-quvvatlashni amalga oshirish.

Mazkur hisob ob’ekti to’g’ri boshqarilgandagina samara berishi mumkin. Boshqaruv esa o’z vaqtida olingan, etarli va sifatli ma’lumotlar asosida amalga oshiriladi. Qanday, qancha va qay vaqtda etkaziladigan ma’lumotlar mexanizimi korxonalaridagi menejment maqsadi hamda qarzli hamda hissali qimmatli qog’ozlarni o’ziga xos jihatlarini e’tiborga olgan holda tashkil etiladi va yuritiladi. Menejment maqsadi faqat ichki foydalanuvchilar emas, balki tashqi foydalanuvchilarning talablarini hamda bu boradagi rasmiy majburiyatlar (standartlar) ni ham e’tiborga oladi, albatta. Fikrimizni quyidagi jadvalda ifodalab beramiz.

Jadval

**Qarzli hamda hissali qimmatli qog’ozlar hisobidagi yondashuv modeli<sup>2</sup>**

<b>Qimmatli qog’ozlar turi</b>	<b>Menejment maqsadi</b>	<b>Baholash turi</b>	<b>Ichki foydalanuvchilar uchun ma’lumotlar shakllantirilishi</b>	<b>Barchaga taqdim qilinadigan moliyaviy hisobot uchun</b>
<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>	<b>5</b>
	Sotish rejalashtiril-	Amortizatsiya-lanadigan	Barcha talab etiladigan ma’lumotlarni berishga mos hisob mexanizmi	BHMS yoki BHXS va

<sup>1</sup> 32-сон БХХС (IAS). “Молиявий инструментлар: ахборотларни тақдим этиш”

<sup>2</sup> Хориж тажрибаларидан фойдаланилган ҳолда муаллиф томонидан ишлаб чиқилган.

Qarzli qimmatli qog'ozlar (1-yirik bo'lim)	magan	qiymatda	tashkil etiladi	MHXS asosida
	Sotish rejalashtirigan	Haqqoniy qiymatda	Barcha talab etiladigan ma'lumotlarni berishga mos hisob mexanizmi tashkil etiladi	BHMS yoki BHXS va MHXS asosida
Hissali qimmatli qog'ozlar (2-yirik bo'lim)	Sotish rejalashtirigan	Haqqoniy qiymatda	Barcha talab etiladigan ma'lumotlarni berishga mos hisob mexanizmi tashkil etiladi	BHMS yoki BHXS va MHXS asosida
	Nazoratni amalga oshirish	Hissali metodda	Barcha talab etiladigan ma'lumotlarni berishga mos hisob mexanizmi tashkil etiladi	BHMS yoki BHXS va MHXS asosida

Izoh: BHXS - Buxgalteriya hisobining xalqaro standartlari.

MHXS – Moliyaviy hisobotning xalqaro standartlari.

BHMS - Buxgalteriya hisobining milliy standartlari.

Jadval ma'lumotlaridan ko'rinib turibdiki korxonada mazkur turdagi moliyaviy aktivlar ikki yirik - qarzli hamda hissali qimmatli qog'ozlarga ajratilmoqda. Har bir alohida olingan yirik bo'lim esa menejement maqsadidan kelib chiqib sotish rejalashtirilmagan, sotish rejalashtirigan yoki zarur nazoratlarni amalga oshirishga tayinlanganligiga qarab tegishli kichik bo'limlar bo'yicha tasniflanmoqda.

Alohida kichik bo'limda tasniflangan qimmatli qog'ozga mos baholash usuli belgilangan. Jadvalning 4-ustunida har bir alohida olingan kichik bo'lim to'g'risida barcha talab etiladigan ma'lumotlar va axborotlarni shakllantirib berishga tayinlangan hisob mexanizmi bo'lishi zarurligi ko'rsatilgan. Jadvalning 5-ustunida esa ob'ekt bo'yicha moliyaviy hisobotda barchaga e'lon qilinadigan axborotlarni BHMS yoki BHXS hamda MHXS asosida taqdim etish zarurligi qayd etilgan.

Moliyaviy hisob va hisobot tizimini hali BHXS yoki MHXS ga o'tkazmagan mamlakatlar mazkur jarayonni BHMS asosida amalga oshiradi.

Aksincha, moliyaviy hisob va hisobot tizimini BHXS hamda MHXS ga o'tkazgan mamlakatlar esa xalqaro standartlar bo'yicha bajaradilar. Basharti, moliyaviy hisob va hisobot tizimi BHXS hamda MHXS ga muvoqlashtirib ishlab chiqilgan mamlakatlarda taqdim qilinga mazkur hisob ob'ektlariga, ularning farqli jihatlariga BHXS hamda MHXS talablaridan kelib chiqib tushuntirishlar beriladi.

Yuqorida aytib o'tilgan fikrlardan korxonalar faoliyatidagi moliyaviy aktivlar tarkibiga kiruvchi qarzli hamda hissali qimmatli qog'ozlar hisobi va hisoboti bo'yicha hisob siyosatidagi taktik va strategik maqsadlarni ishlab chiqishda, bu boradagi xalqaro hisob va hisobot standartlarga milliy hisob ob'ektlarini muvofiqlashtirishda hamda iqtisodi rivojlangan mamlakatlardagi tartiblar bilan mos keladigan masalalarni hal qilishda foydalanish o'z nafini beradi, deb hisoblaymiz.

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