

# OF CONSTRUCTION MACHINES- MECHANISMS AND THEIR WORK ACTIVITY

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**Abstract :** In this article, on the basis of the types of construction machinery-mechanisms and their work activity audit and their theoretical issues, based on the existing regulatory and legal documents in our republic, measures have been developed to improve the methodologies of accounting operations and their audit sequence.

**Key words and phrases:** construction organizations, construction machinery, accounting, audit, fixed assets, audit types.

We all know that all economic entities operating in our country are legally bound to move fixed assets in the course of their work, and to calculate sources of income from their output based on regulatory documents. Also, we need to have information about the fact that Article 298 of the Tax Code is specifically mentioned, that is, the profit from the disposal of fixed assets and other property, determined in accordance with the legal documents on accounting, is recognized as income from the disposal of fixed assets and other property. [1].

In the last 4 years, serious steps have been taken to introduce market mechanisms to all aspects of our economy. Now task is deep long -term sustainable growth through structural reforms foundation from creating consists of These in consideration take , next in the following directions extensive work \_ done we increase [ 4 ] .

Since our country gained independence, the system of annual macroeconomic indicators is strictly taken into account. That is why it is important for the development of the national economy and to have a positive or negative indicator compared to the previous years in determining the future prospects of our country (Table 1).

**Table 1**

**Information on the growth rate of macroeconomic indicators of our country compared to last year<sup>1</sup>**

No	Macroeconomic areas	Unit of measure	2019 year	2020 year January-June	The difference (+/-)
1 .	Construction works	billion soums	68,854.4	43 017.1	-25,837.3
		growth rate , in %	122.9	107.3	-15.6

<sup>1</sup> <https://stat.uz/uz/2-uncategorised/6692-macro-indicators> as of 2.01.11.2020. Compiled by the author based on this information.

From the data presented in Table 1 above, it can be concluded that the negative difference in the macroeconomic indicators of our country is caused by the fact that the pandemic conditions have lasted strictly and sharply for a long time.

Construction machinery is fully recognized as a means of performing basic work and services in construction organizations. That's why the movement of construction machines and mechanisms, work activity and their scope of work are important in the construction work. It is considered appropriate to conduct an audit of the movement and performance of construction machinery-mechanisms in a correct and timely manner. It is necessary to study the composition of the main tools of construction organizations when conducting an effective audit of construction machinery-mechanisms. In construction organizations, the audit of construction machines and mechanisms and their operation is carried out on the basis of the legal documents in force in our republic. Therefore, it is necessary to pay special attention to the accounting tasks and the content of the audit during the audit of the construction organization. In this regard, the current law in our republic is correctly interpreted in documents and relevant literature.

There are objective and subjective reasons for taking into account the performance of special machines and mechanisms in construction organizations. The main ones include:

*firstly*, the high cost of special construction machines and mechanisms requires their efficient and effective use;

*secondly*, the use of construction machines and mechanisms in the execution of construction works only at the appropriate stages and for the purposes requires to keep an account of their performance for each construction object;

*thirdly*, their delivery, installation and use to construction sites require strict adherence to certain technical and labor safety conditions, special training, professional skills, as well as additional costs for these purposes[18].

The main purpose of the audit of construction machinery-mechanisms in construction organizations is the composition of the main tools, which are based on the right of ownership of construction organizations, are used in the organization's activity for more than 1 (one) year, have the characteristic of revaluation and are intended for resale, i.e. construction machinery - it is to make sure that the movement of mechanisms and the amortization allocations for them are correctly calculated in a timely manner in an optimal way, in order to ensure the conformity of the national accounting standards (BHMS) with the international standards (BHHS) in the balance sheet and financial results reports. In the conditions of the current digital economy, on the basis of the reforms carried out in our country, it remains one of the main tasks to create the harmony of national and international standards of accounting and auditing.

Based on the main tasks of the audit of the movement of construction machinery and work activities in construction organizations, it is appropriate to define the following audit inspection directions:

❖ checking the main place of expenses spent on construction machinery and mechanisms in construction organizations and their audit;[22]

❖ maintenance of the availability of construction machines and mechanisms audit;

❖ audit that the movement of construction machinery and operations related to their work are correctly reflected in the accounting accounts;

❖ of construction machines-mechanisms audit ;

In conclusion, it should be noted that the composition of construction machinery and mechanisms, the efficiency of work performance indicators, and the correct formalization of accounting and auditing of their work activity are considered to be one of the main goals of accounting and auditing. As a result of scientific research, we implemented the following suggestions and recommendations:

1. The sequence of regulatory and legal documents on the movement of construction machinery and the audit of their work was closely approached in construction organizations. This, in turn, serves to develop ways to improve the accounting of construction machinery and their audit.
2. Practical skills were demonstrated on the development of an analytical system for the separation of construction machines-mechanisms from the structure of the main tools available in construction organizations. It directly serves the function of continuous control of the movement of construction machines and their performance indicators.
3. The suggestions and recommendations given above will greatly improve and ensure continuity of construction machines and mechanisms and their work activity accounting and their audit in construction organizations. This is the basis for reducing the hidden state of the innovative and digital economy, and is considered one of the main criteria for further development of our national economy.

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