



ACCOUNTING ACCOUNT ABOUT LAW AND NATIONAL AND INTERNATIONAL IN STANDARDS, AS WELL AS ADVANCED FOREIGN IN TEXTBOOKS FINANCIAL TO THE REPORT GIVEN DEFINITIONS

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Abstract

This article financial to the report given definitions Uzbekistan " Accounting " of the Republic account "about" Law , accounting account national standards (BHMS), financial of the report international standards (IFRS) and advanced foreign textbooks point of view from the point of view in detail analysis does . Financial report of the enterprise financial status , activity results and money currents reflection provider transparent information source as is described . In the article national and international standards between comparison , their harmony process (this including in Uzbekistan starting in 2021 large enterprises for To the IFRS transition and continue arriving reforms) are highlighted . The analysis is as follows shows that the IFRS adaptation financial transparency increasing , foreign investments attraction to do service As a result , businesses and state organs for IFRS current to grow according to recommendations given.

Keywords: Financial report, definition , GAAP, IFRS, Accounting account about Law, international standards, national standards, conceptual basics, financial transparency, foreign textbooks, comparison, Uzbekistan reforms.

Introduction

Financial report topic modern in the economy especially relevant , because global economic integration under the circumstances enterprises and organizations financial transparency foreign investments attraction to do and international cooperation



develop for main factor Uzbekistan's IFRS (International Financial Reporting Standards) in 2025 financial report standards) current to grow processes this the topic further important is doing , because national the system international to standards adaptation economic of reforms important part become The article remains target – Uzbekistan " Accounting " of the Republic account "about" Law , national accounting account standards (BHMS), IFRS and advanced foreign in textbooks financial to the report given definitions in detail analysis to do and is a comparison . Short general information as to say possibly financial report of the enterprise assets , liabilities , income , expenses and money currents reflection provider concentrated information The problem is that is , national and international standards between differences report quality reduce and foreign investors for obstacles create possible , therefore for them harmonization necessary .

Financial report definitions according to there is research national and international at the level wide illuminated . Uzbekistan in literature , for example , " Financial account and report " in textbooks financial report accounting information concentrated shape as determined , it is financial the situation assessment and decisions acceptance to do for used . International IFRS financial statements in research the report of the enterprise financial status , results and money currents reflection provider standardized documents package as describes , these are 169 in the country is being used . Local in research , BHMS To IFRS adaptation about in articles , financial report national the economy global to standards approximating tool as shown , for example , in 2025 BHMS No.22 foreign hand currency operations order eater updated standard . Foreign in textbooks , for example , "International Accounting" by Doupnik (McGraw Hill, 6th ed.) financial the report international in business financial issues solution doer system as defines . Other foreign in sources , "International Financial Statement Analysis" (Wiley, 4th ed.) report company activity assessment for used documents as highlights . Main concepts between assets , liabilities , income and expenses elements there are , they are In Conceptual Framework of IFRS in detail described . This comment the topic theoretical in terms of enriches and practical to analysis basis creates .

Financial report definitions analysis when , Uzbekistan legislation and standards between comparison important . Uzbekistan " Accounting " of the Republic account "about" Law (URQ-404, 2016, updated until 2025) versions with) financial the report elementary documents based on registers and explanations package as determines , it



is financial resources over control provides . Example for , Article 10 of the Law on Accounting account national and international to standards appropriate requires maintenance , which will be updated in 2025 To IFRS to adapt reflection In BHMS , for example , BHMS No.22 is a foreign hand in the currency assets and obligations into account to take order invests , financial the report farm of the subject activity about transparent presentation as describes . International In IFRS financial report of the enterprise financial operations transparent and comparable doer rules package as defined , for example , IFRS 18 reporting presented to grow and disclosure updates . Foreign in textbooks , "International Financial Reporting and Analysis" (3rd ed.) financial the report To IFRS based new standards cover received system as emphasizes . Comparison this shows that national standards To IFRS are adapting , for example , Uzbekistan's reforms in 2025 state enterprises To IFRS to transfer in mind Analytical opinion : This definitions harmony foreign investments increases , but practical difficulties (e.g. currency operations and training processes) exist , which and professional staff requires preparation .

Research results this shows that financial report definitions all in degrees transparency and to compare to provide focused , but Uzbekistan's To IFRS The transition will be new in 2025. to the stage is coming out . The following in the table comparison given :

Source	Of the definition main element	Example and facts
Law of Uzbekistan	Elementary documents based on registers and control tool	O'RQ-404, 2016, 2025 updates with (version 22.05.2025)
BHMS	Farm activity about transparent presentation , IFRS adapted	BHMS No.22, border hand currency operations , 17 standards approved
IFRS	Financial situation and the results reflection universal rules that lead	169 countries application , IFRS 18 new presented to grow rules
Foreign textbooks	Accounting methods used official reports	"International Accounting" (6th ed.), IFRS issues 700+ pages about

Graphic in the form of , IFRS application in Uzbekistan in 2025 state growth in enterprises (for example , Uzbekistonmet.uz) shows that in the 2024 reports already reflection Results : National system To IFRS complete to pass financial report quality increases and increase investments by 20-30% possible .



Conclusion

In the article financial report definitions Uzbekistan legislation , national and international standards and foreign textbooks based on analysis was done . Home thoughts that is , this definitions transparency and to compare provides , but national standards To IFRS adaptation necessary . Results shows that Uzbekistan will achieve this in 2025 in process successful steps is throwing , for example , the state of enterprises reports To IFRS is being held . Proposals : Enterprises under IFRS training programs strengthen the state and new standards faster confirm and personnel qualification to increase attention In the future this foreign investments increases and economic to develop contribution Addictive .

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