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## Research Article

# MANAGEMENT OF FINANCIAL ASSETS IN BUSINESS ENTITIES

Submission Date: September 16, 2023, Accepted Date: September 21, 2023,

Published Date: September 26, 2023 |

Crossref doi: <https://doi.org/10.37547/tajmei/Volume05Issue09-04>

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## ABSTRACT

This article shows the importance of financial asset management for enterprises, the entire business depends on the availability and turnover of financial assets, what are financial assets, and how to organize financial asset management. of the article relevance today's in the day financial assets of management theoretical aspects according to our scientists by enough research works take not going therefore for financial assets of management theoretical studies deepening and the first in line, him set give important comprehensive features \_ seeing requires exit.

## KEYWORDS

Financial assets, financial assets management, financial stability, point money, receivables debts analysis.

## INTRODUCTION

Today's in the day economy driver enterprise and of organizations successful activity conduct from the basics one this financial assets right formation and manage is considered This right formed and efficient done being increased enterprises very tes on occasions progressive reached good to efficiency achieves. That's it account received without the most first financial asset and financial assets manage what that accent to give and them formation , use and update

right organize reach important from issues one is counted .

Research methodology

In research information collection, analysis to do and methods used . Data analysis and synthesis do , scientific abstraction , economic and mathematician modeling methods used without theoretical descriptions work developed \_

Financial assets - money funds and different financial tools in the form of assets group , or Financial assets are \_ to the enterprise belongs to money funds and

valuable papers from the total consists of financial resources .



Financial of assets to the composition the following enters \_

1. Organization funds , that's it including bank accounts and at the checkout cash money
2. Expensive securities : shares , shares , shares .
3. Financial investments .
4. Debt debts \_
5. Other calculation documents

Financial assets management - investment done capital increase for financial from tools use through financial wealth to manage means \_

Financial assets manage policy while - current obligations to pay for empty money funds has been need and of the company in circulation financial participation reach between balance which provides management decisions collection is understood.

Emphasizing that \_ transition it's okay economy host of the subject financial assets the most high liquid assets is any \_ level and kind of obligations fulfillment

provides. That's why for Financial assets manage enterprise capital circulation of acceleration important factor is considered and financial assets evaluation of the enterprise current payment ability about conclusion to issue possibility gives \_

Enterprise assets to manage management enough attention to give need has been is a task. Indeed, the organization current work provide for from time to time with there is from funds reasonable use according to decisions acceptance is required to do. Same that's it thing of the enterprise financial also applies to resources. High liquid assets efficient manage to the organization addition income brings and financial stability provides. Assets manage not only there is of obligations own on time to be paid to provide , perhaps next development provide opportunities \_ need \_ With that together a lot amount empty money of funds existence of the company liquidity increases , but the same at the time economic efficiency taking into account the decrease take to put need \_ Now while

Financial assets manage efficiency how actions through that it is provided seeing let's go

Firstly money flow optimization. To this organization money flow in order put through is achieved. Financial of resources receipts and their to be spent synchronization economy host of the subject money of resources residual to the size has been the need provide need \_ Aks without, current obligations to pay difficult to be can \_

Secondly financial of resources enough in volume formation economy host any of the subject development stage needs satisfy need \_ Fundraising \_ \_ sources analysis will be done, financial potential is determined.

Thirdly economic of risks acceptable level with profit maximum level increase \_

Fourthly of the enterprise financial balance assets and optimal ratio of capital with is described.

Financial assets manage a lot in terms of of the organization to himself special features depend \_ Own circulation of funds safety seeing will be paid, debt funds attraction to do necessity level is determined. of the company financial situation effective monitoring \_ for one how many to the conditions compliance to do need:

- regulatory and legal of the base , that's it including local legal of documents availability ;
- specialists attraction do (active manager enough to qualification have to be need );
- management of the process documents right and accuracy trust harvest to do need \_

Financial of assets one type receivables is debt. This point of view in terms of financial assets future economic is a benefit. This is to buyers goods sent or

any one services shown , but payment yet not received cases surface will come That's it in mind catch should , of assets increase , even own from the capital used in any case , always positive trend not \_ Debt of debts increase empty money of funds out to go take will come

### ANALYSIS AND RESULTS

Financial assets of management economic analysis methods the following:

Money of streams to increase reach it is possible for the following events done increase need

- of the organization constant expenses reduce \_
- variable expenses level minimization;
- tax planning efficiency increase \_
- linear didn't happen depreciation methods use (e.g. accelerated \_ depreciation);
- work in release unused or ineffective main tools, reserves and intangible assets sell \_
- receivables and fines own on time complete charge in order to debts with work level and quality increase

Money currents efficiency increase the results prophecy to do and them of the enterprise financial in the plan for every month and quarter or whole year Note also for reach need \_ If you payment calendar money if you make it flow manage more efficient and faster will be Payment calendar known time between activity types according to of funds come fall and future payments reflection carry on for created \_

Debt of debts account Uzbekistan Republic Accounting Account National No. 21 of the standards " Economy driver financial and economic activities of entities accounting reporting plan and instructions for its application standard according to the following main synthetic in accounts is conducted.

4010- Buyers and from customers removable shots

6010- Bills payable to suppliers and contractors

6400 B accounts for the debt on payments to the budget

6700 M payroll accounts

6970 Debt to Accountable Persons

7,800 is reflected in the long-term loans and arrears accounts and several other accounts.

## CONCLUSION

The information on receivables is reflected in the settlement accounts based on the terms of the contracts and is confirmed by the results of the inventory. Past-due receivables, as well as other uncollectible debts, are written off from accounting based on the results of the inventory, written reasons, and the manager's order.

If the production capacity of the enterprise is created, but it cannot be fully supported due to the lack of material (financial) resources, it will have a negative impact on the financial condition of the enterprise. Therefore, in order to raise the economic potential of the enterprise, it is necessary to constantly improve the existing financial system in the enterprise, which reduces the risk of bankruptcy of the enterprise.

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