

XO'JALIK MUOMALALARI TA'SIRIDA BALANSDA SODIR BO'LADIGAN O'ZGARISHLAR

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Iqtisodiyot kafedrası o'qituvchisi

Annotatsiya: *Ushbu maqolada buxgalteriya balansi va undagi xo'jalik operatsiyalari ta'siridagi o'zgarishlar haqida ifodalangan*

Kalit so'z: *buxgalteriya balansi, aktiv, passiv Balans so'zi, bu muvozanat, ikki tomonning tengligi ma'nosini bildiradi. Buxgalteriya hisobida mablag'lar harakati bo'yicha joylanishi va tashkil topish manbalari bo'yicha ma'lumotlarni umumlashtirish maqsadida balans tuziladi.*

Buxgalteriya balansi yordamida xo'jalik sub'ekti tasarrufida bo'lgan mablag'lar harakati ikki jihat bilan, ya'ni mablag'larni joylanishi va ularni tashkil topish manbalari bilan taqqoslangan holda o'rganiladi. Buxgalteriya balansi ikki tomondan iborat bo'lib, uning chap tomoni aktiv, o'ng tomoni esa passiv deb aytiladi. Buxgalteriya balansining tuzilishini quyidagi sxemada ko'rish mumkin.

BUXGALTERIYA BALANSI

AKTIV	PASSIV
Xo'jalik mablag'larining joylanishi	Xo'jalik mablag'larining tashkil topish manbalari
1-bo'lim. Uzoq muddatli aktivlar	1-bo'lim O'z mablag'lari manbalari
2-bo'lim. Joriy aktivlar	2-bo'lim Majburiyatlar
Jami aktiv bo'yicha balans summasi	Jami passiv bo'yicha balans summasi

Buxgalteriya balansi yordamida korxona mablag'larining joylanishi va ularining tashkil topish manbalari bir-biriga tengligi ta'minlanadi.

Buxgalteriya balansining aktiv va passiv tomoni bo'limlari o'z ichiga bir necha moddalarni oladi. Balans moddalarida buxgalteriya hisobi schyotlarida o'z aksini topgan ma'lumotlar umumlashgan holda bayon etiladi.

Buxgalteriya balansida aktiv va passiv schyotlarning hisobot davri oxiriga aniqlangan qoldiqlari yoziladi. Schyotlarda aks ettirilgan xo'jalik muomalalari ta'sirida balansda quyidagi to'rt xil o'zgarishlar ro'y beradi:

1. Aktiv tomonda ko'payish, aktiv tomonda kamayish.

Birinchisi, shunday xo'jalik operatsiyalari borki, ular balansning faqat aktiviga ta'sir etadi. Bunda balansning aktivida bir modda summasi ko'payib, ikkinchi modda summasi ayni shu summaga kamayadi, lekin balansning umumiy summasi o'zgarmaydi.

2. Passiv tomonda ko'payish, passiv tomonda kamayish.

Ikkinchisi, shunday xo'jalik operatsiyalari sodir bo'ladiki, ular balansning faqat passiviga ta'sir qilib, passivda bir modda summasi ko'payib, ikkinchi modda summasi ayni shu summaga kamayadi. Bunda ham balansning umumiy summasi o'zgarmaydi.

3. Aktiv tomonda ko'payish, passiv tomonda ko'payish.

Uchinchisi, shunday xo'jalik operatsiyalari sodir bo'ladiki, ular balansning aktiviga va passiviga ham ta'sir etib, ular summasini ko'paytirib yuboradi.

4. Aktiv tomonda kamayish, passiv tomonda kamayish.

To'rtinchisi, shunday xo'jalik operatsiyalari sodir bo'ladiki, ular balansning aktiviga ham passiviga ham ta'sir etib, ular summasini kamaytirib yuboradi.

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