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Abstract: The article discusses the procedures for creating joint stock companies, the requirements for its authorized capital, the formation of monetary funds of joint stock companies.

Key words: finance, cash, authorized capital, property, joint stock companies, reproduction, government agencies.

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Introduction

The attention to the theoretical basis and practical problems of financial relations in 80-90 years has moved to a certain extent, and this is completely legal: the search for ways to increase the essence of Finance propels the theory of Finance and the object of studying the practice of financial relations from all sides. Finance is a complex, multifaceted economic category.

The experience of previous years has shown that it is impossible to carry out activities on the deepening and further development of financial relations without deep theoretical work. That is why Economist scientists are increasingly turning to the problems of the theory of Finance.

Relying on the theoretical heritage of classics and economists about finance, foreign and knowledge of our country siljidi much earlier in the following years, undoubtedly, in the research of financial problems.

The results of theoretical work are reflected in practical measures to ensure the stability of the development of the economy, the reconstruction of social life, the transition to new financial economic relations.

The complexity of the concept of finance, the versatility and complexity of its manifestation make it a diverse approach to understanding its social economic nature.

Finance of joint-stock companies (JSC) is an economic relationship in market conditions and is used to organize the effective development of the economy. It is based on objective laws, due to the fact that finance is considered an important part of market relations. However, when considering this issue, the role of finance in the overall system of market relations is often not sufficiently disclosed.

At the same time as the development of market relations, on the basis of the wide use of finance, their level of quality is constantly growing, there is a constant development and improvement of the entire system of commodity-money relations, which serves this process. For example, in the Republic of Uzbekistan at the last moment a wide set of measures on strengthening financial relations has been implemented, which serves to improve the structure of the market infrastructure, in particular, the management of the Joint Stock Companies.

The implementation of measures to improve the economic relations of the companies with various market-oriented entities is taking place in conditions of a significant increase in the role of the companies in the general system of market relations as a key part of the society. The formation of market relations in the Republic of Uzbekistan indicates that a complete new financial system has emerged, which serves to attract resources for the implementation of socio-economic development plans, provides structural restructuring

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and joint stock-up of economic entities. The complete new character of Public Finance is closely related to the characteristics of Public Finance based on the market method of production and their specific role in the market economy.

To the new form of ownership, as the basis of market Relations, new forms of production relations, the general system of all relations in society itself are also characteristic. Aktsiy public finance is involved both as part of the production relationship and as a market relationship expressed through monetary relations. In the practice of conducting market economy, operating a variety of forms of ownership, it is envisaged to comply with the norms of relations arising from the character of this type of ownership, its nature. Shares ko'z the Finance of societies implies strengthening it, being in a thrifty and initiative relationship to it, serving more thanirishga. The essence of the distributive effect on the economic interests of the participants in production is both and the main direction.

In the system of market relations, the stockadorlik the Finance of societies is involved in their most important component – the value of the added product taqsimlash, the creation of revenue and savings, the production of extended repetitions and shares on their basisadorlik as a specific form of economic relations that reflects the distributive relationships that arise on the issues of centralized and decentralized

Stockadorlik determination of the essence of the finances of societies means the disclosure of their main, most important aspects as a divisive, economic category in the whole complex of market relations. This can be achieved by means of monetary funds, which, first, reveal the role of Finance in the system of market relations and its components; secondly, reveal the material aspects of finance or, in other words, are formed on the basis of incomes, savings and their basis, the final result of financial relations is calculated.

Production relations in the conditions of market activity up to consumption shareadorlik represents the sum of new types of material economic relations between workers in the production process in the society. In order to understand their nature and the position of Finance in the complex of production relations, it should be noted that not all relations that arise in the process of organizing and carrying out Labor, also do not create additional products. Here they can be divided into two groups.

First, the relationship that arises in the process of Labor and is based on the technological and organizational characteristics of the implementation of the labor process. Among them, it is possible to include, for example, the relationship between production teams related to the technological distribution of labor, or the relationship between workers of different professions, companies of

Stockadorlik and performers, which is based on the technological distribution of labor within the framework of a single production team, that is, companies of stockadorlik.

Secondly, in the process of labor, economic relations arise between workers. It represents the relationship between the workers involved in production through the calculation of the means of their production, that is, who owns them: the state, individual persons or their groups. Ownership relations determine the character of Financial Relations, their essence. In cases where the means of production are community property, AJ forms the basis of economic relations as a relationship with which the ultimate goal is to satisfy the economic interests of all its participants. Such a relationship is typical for a market economy, in which the means of production become the main idea of the socio-economic system to be the property of the community. But on the basis of economic relations, private property, the situation in which the means of production are attributed to individual owners, is completely different. In the conditions of such economic relations, there will be inequality in the right to property in the process of Labor. Means of production in the process of Labor the owners of the property deprive their direct producers of the right to possess the results of full labor, thereby assimilating unpaid labor or its results.

Hence, property relations determine the essence of all spheres of economic relations (production, turnover, taqsimlash and consumption), are reflected in the method of combining the producer with the means of production, determine the nature of the relationship between employees in the process of material blessings taqsimlash. Shareadorlik fully reflect the general essence of the society, which is based on their property relations, as a component of the entire system of economic and production relations .tiradi Hence, the Finance of the stockadorlik society is considered to belong to the second group of relations that arise in the process of organization and implementation of Labor and production in the conditions of market relations, that is, economic relations.

Due to the nature of the production-technical relationship, finance is not directly involved in this relationship. But nevertheless, Finance has an impact on the hemp production process at all its stages. This is primarily due to the fact that the reproduction process is practically continuous, and its individual stages are affected by each other and occur in strong contact.

At the production stage, the impact of Finance is manifested in such a way that the process itself takes place under the conditions of the validity of commodity – money relations as its two factors-the means of production and the interaction of the labor

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force, and the achievement of the goal set by the team: with minimal costs, he or she is subject to This is attributed to the satisfaction of economic interests, personal and collective interests to the final results of production, that is, the volume of additional products obtained in the form of an item and value (money).

Next, at the stage of taqsimlash and re taqsimlash, where the movement of the created product takes place to divide its value and the form of an item into two, the finances of the companiesadorlik acquire relative independence, income and savings are formed, funds are created. Then the effect on the circulation of funds in order to increase the efficiency of their functions and their use is manifested directly. As long as the whole iteration affects the production process, the economic interests of its participants, the Shareadorlik the Finance of the societies thus serves as the most important and dynamic part of the entire system of production relations, while their functioning will be related to the formation of income and savings, hence the implementation of taqsimlash processes.

Since the primary material is a form of development of social relations and productive forces, production relations are involved as a basis (basis) in relation to ideological relations and institutions. The concept of basis and predicate, their interrelationships serve as a methodological basis for the analysis of any particular society. It is also a kind of mandatory

condition for analyzing the financial and production relations of the stock companies.

Stock the procedure for the formation of the authorized capital in the establishment of Joint-Stock Companies is reflected in Figure1.

As can be seen from the picture, for the shares placed in the establishment of the Stockadorlik Society, various forms of payment are used: a paid and non-paid form (in which they can be paid with securities of other market participants), other items ,ertyerty rights or other rights that have a monetary value. The monetary value of theertyerty, which is included as payment for shares in the establishment of society, is carried out by agreement between the foundations and is unanimously accepted by them.

The authorized capital is formed during the period established by the law" on protection of shareholders 'rights and societies". The law stipulates that est establishing a Joint-Stock Company, its shares must be paid in full. As a rule, in this case they are paid by the founders in nominal terms. The term of payment shall be determined by the agreement on the establishment of the company, which shall not exceed one year from the date of registration of the company. In addition, at least 50% of the shares distributed in the establishment of the society must be paid without three months from the date of the state registration of the society.

Picture 1. The order of formation of the authorized capital ¹

Indicator	Formation procedure
Regulation capital size	It is established in the agreement on the establishment of society, but it can not be less than the volume established by law.
The volume of payment for shares, which must be distributed among the founders.	In the agreement on the establishment of society, however, these shares are established in an amount not lower than their nominal value.
The size of the payment for the placed shares. Paid or without money.	It is established in the agreement on the establishment of society.
The size of the payment for the placed shares. Paid or without money.	Full-Society for a year from the date of state registration, if the agreement on the establishment of society does not provide for a shorter period of time.

The experience of reforming the economy shows that each new stage of its development will be associated with its own conditions, and at these stages it will be important that all participants in production in the current and final results will improve financial relations, ensuring the best combination of economic interests. In the same complex of all economic benefits, lies the economic interests of the community in the ultimate purpose of their mutual relations and achieving the results achieved.

The essence of the whole system of distribution relations consists in such a combination of economic

interests. This is not achieved irregularly, but is an important function of state and state bodies, requires constant and thorough study of the essence and character of the changes that occur in the development of market relations, timely adoption of decisions on improving distribution relations. Because at each stage of market relations, the composition of the needs, based on both their own conditions of development of production and the economic interests of its participants, which are constantly changing, will also be characteristic.

¹ The law"on the protection of the rights of Joint-Stock Companies and shareholders", 2014. 6 may

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In the system of market relations, the consideration of the position of the stockadorlik Finance of societies allows to draw such a conclusion that the stockadorlik Finance of societies is an integral part of the system of market relations, when participating as an economic distribution relationship, expressed in monetary terms, this relationship is directly related to the production forces associated with them under This means that the change in the level and character of development of the productive forces requires the improvement of financial relations of the stockadorlik societies, which reflects the distribution relations in which the economic interests of all participants in collective production are ensured, especially in the process of their implementation. Hence, finance as a taqismot is the most dynamic part of the entire system of market relations with respect to the final results of the production, taqsimlash and redistribution of additional products. Since the expression of economic relations whose dynamics are the highest, the financial mechanism of the stockadorlik societies can serve and inhibit the development of market relations to the same extent as that of other entities. It is for this reason that the timely improvement of the system of financial relations, finances is of vital importance for the social and economic development of the state, increasing the pace of production and increasing the number of financial resources.

Thus, the stockadorlik the Finance of societies is this – part of economic or production relations. The peculiarity of them is that they are carried out by means of monetary turnover and are directed to the collection of income and savings in the final account, the provision of the creation of monetary funds. In this way, these funds participate in the quality of material aspects of the results of economic relations, which are carried out in the form of money and are generalized in a broad sense by the concept of Finance. Without income and savings, the use of Finance will not be effective.

Through the economic relationship between the organization and use of funds, the process of material production, the coordination and pace of its development, the satisfaction of the individual and collective needs of the communities of the stockadorlik is ensured. The organization of centralized and decentralized monetary funds is manifested as an indispensable condition for the provision of an extended re-production process, since it takes place in the conditions of commodity-money relations, in which the accumulation of the necessary funds is carried out in the funds indicated for its financing before the process of production and consumption of material benefits.

As an expression of the material aspects of finance, the Monetary Fund summarizes all of the part of the financial resources and their government and stockadorlik society which is directed to solve the

tasks arising from the specific tasks of economic and social development. This implies the economic nature and quantitative orientation of monetary funds, the sources of their financing are not always the same.

Centralized monetary funds are intended to meet the general public expenditure of production and non-production character and are carried out mainly on the account of the stockadorlik society by paying taxes and other mandatory payments to the budget.

Although the general expenditure of the stockadorlik societies is largely the same in terms of economic nature, nevertheless, each part of the money supply will have its own limits, which will be determined by a clearly defined objective and the social and economic development plans and state assignments for the specified period.

However, from this does not come the meaning that the procedure for such expenditure of funds of the Joint-Stock Companies determines the list of funds in which they are credited to their account.

This means that the formation by the companies of the stockadorlik of centralized monetary funds with strictly regulated processes, in which great work is carried out on drawing up economic and social development business plans before them, is carried out under the leadership of the members of the stockadorlik companies.

In the process of the mentioned work, taking into account the planned measures for the development of production, the general financial resources owned by the stockadorlik societies are determined, and then the resources directed to the targeted centralized funds funds, as a rule, are approved by the legislation. The financing of the measures will not depend on the progress of the implementation of the state budgets on some of their sources of income, since the funds are formed on the account of the entire sum of budgetary revenues.

This means that through the formation and use of centralized monetary funds, the active role of the state in the management of financial relations on the basis of accepted social and economic programs is manifested, the impact on the economic foundations of society. This function is carried out through the active use of the financial system of the state. The involvement of part of the additional products in the budget in the form of money for the organization of the specified funds occurs through the conduct of a corresponding fiscal policy, which, as already mentioned above, is considered a component of the state economic policy.

Decentralized monetary funds are formed not on the account of the state budget revenues, in contrast to centralized funds, but on the account of special purpose allocations and allocations from the profit of the Sharesadorlik income of societies. For example, economic incentive funds (material incentive fund, socio-cultural and housing construction fund, production development fund, etc.) deductions from

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profit and loss, sale of exited property, depreciation deductions and other resources are accounted for.

Shares of decentralized funds and the dependence of societies on the final results of their production-financial activities is a characteristic of them.

Shares and funds of monetary assets, formed under the jurisdiction of societies and shares and funds represent decentralized funds in all cases, regardless of their subordination to societies. Part of the funds may be re-allocated in accordance with the specified procedure and at the disposal of ministries and departments for the creation of such funds in them. This does not change their economic nature, and although other shares in the network can be spent on the extended reproduction needs of societies, they also become decentralized funds.

In conclusion, the economic relations associated with the organization and use of centralized and decentralized monetary funds reveal the meaning and essence of finance, its internal derivative. The economic relations that arise in the process of formation of the specified funds are primarily intended to provide monetary returns and funds to the state and the stock societies, in the second place, the extended reproduction and the establishment of the appropriate monetary funds necessary to meet the growing needs of the community, since it is not yet possible to

The organization of decentralized and centralized monetary funds takes place in the interests of all participants in the production process, that is, the state and the public, in the process of profit (income) distribution and redistribution. This means that the distribution relationship, which has a place in

the formation and use of monetary funds, ensures the satisfaction of the economic interests of the participants of the shares societies.

Simultaneously, the organization and use of centralized monetary funds in the state economy ensures the satisfaction of the economic interests of all members of the society, taking into account the level of development achieved by the social product and national income. Decentralized monetary funds serve as a source of satisfaction of the economic interests of the stock societies, which are organized under their control.

The practice of maintaining a market economy shows that with every serious change in the development of the productive forces, at the same time, the entire system of production, and sometimes even the improvement of financial relations, took place. The stock related to the organization and use of shares financial relations of societies are also amended. The need for the creation of new funds, in which there was no need to organize certain monetary funds, the formation and conditions of use of other funds were determined, was born. In the conditions of market Relations, Finance has actively influenced this process at every new stage of the transition to market relations, providing conditions for the most complete satisfaction of the economic interests of the members of the society, linking the interests of some individuals and production communities with the interests of the whole society. The whole process of further improvement of distribution relations, creation and use of centralized and decentralized monetary funds in the Society of the stock is subject to the achievement of this goal.

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