

YASHIL

**IQTISODIYOT
va
TARAQQIYOT**

*Ijtimoiy, iqtisodiy, texnologik,
ilmiy, ommabop jurnal*



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RIVOJLANTIRISHDA BUXGALTERIYA HISOBİ,
IQTISODIY TAHLIL VA AUDITNING ROLI HAMDA
ISTIQBOLDAGI VAZIFALAR" MAVZUSIDAGI
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STRATEGIES FOR ADVANCING THE STANDARDS RELATED TO ACCOUNTING FOR FOREIGN EXCHANGE RATE FLUCTUATIONS IN UZBEKISTAN

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Abstract: The article examines the types of exchange rate differences that arise as a result of transactions with various foreign companies during the financial and economic activities of enterprises and their recognition in the accounting system of the enterprise and according to tax legislation. Conclusions and suggestions are given on the conducted researches.

Key words: national currency, foreign currency, exchange rate difference, positive exchange rate difference, negative exchange rate difference, profit tax, export, import, receivables, payables.

Annotatsiya: Maqola korxonalar moliyaviy-iqtisodiy faoliyati davomida turli xorijiy kompaniyalar bilan operatsiyalar natijasida yuzaga keladigan valyuta kursi farqlari turlari va ularning korxona hisob tizimida va soliq qonunchiligiga muvofiq e'tirof etilishi masalasini ko'rib chiqadi. O'tkazilgan tadqiqotlar bo'yicha xulosalar va takliflar berilgan.

Kalit so'zlar: milliy valyuta, xorijiy valyuta, valyuta kursi farqi, ijobiy valyuta kursi farqi, salbiy valyuta kursi farqi, foyda solig'i, eksport, import, debitor qarzdorlik, kreditor qarzdorlik.

Аннотация: Статья рассматривает виды курсовых разниц, возникающих в результате операций с различными иностранными компаниями в процессе финансово-хозяйственной деятельности предприятий, а также их признание в учетной системе предприятия и в соответствии с налоговым законодательством. Приведены выводы и предложения по проведенным исследованиям.

Ключевые слова: национальная валюта, иностранная валюта, курсовая разница, положительная курсовая разница, отрицательная курсовая разница, налог на прибыль, экспорт, импорт, дебиторская задолженность, кредиторская задолженность.

INTRODUCTION

In the conditions of globalization, enterprises are not only cooperating with local enterprises, but also trying to develop their business in cooperation with foreign enterprises. Any enterprise can carry out foreign currency funds and foreign currency operations. In order to formalize foreign currency operations, it is necessary to open a currency current account in a bank. Foreign currency accounts can be opened in banks licensed by the Central Bank of the Republic of Uzbekistan to carry out foreign currency transactions. According to NAS of Uzbekistan № 21 "Effects of changes in exchange rates" [3], a business entity can carry out foreign operations in two ways. It may carry out operations denominated in foreign currency or it may have a branch abroad. At the same time, the business entity can present its financial statements in foreign currency. Also, in this standard, the exchange rate difference is defined as follows: "The exchange rate difference is the difference arising from the transfer of a certain amount of units of one currency to another currency at different exchange rates."

Analysis of literature on the topic

Many economists and financiers have expressed their opinions on exchange rates at the international and national level. For example, A. Vakhobov, N. Jumayev, U. Burkhanov in their textbook "International Financial



Relations” commented on exchange rate risks and changes as follows: “The main reason for the occurrence of currency risks is exchange rate changes. Such changes affect all individuals: business firms and state structures. In most cases, their activities are related to export-import transactions, and therefore, creditors and borrowers, investors and speculators, economic entities prefer to conduct their business in foreign currencies compared to the national currency.” Also, A. Karimov, F. Islomov, A. Avloqulov [4] wrote in the textbook “Accounting” they specifically focused on the importance of exchange rate differences in the preparation of consolidated reports and “The fact that the distribution of corporate profits is a controversial process and in the conditions of inflation, the constant exchange rates of countries change creates difficulty in compiling consolidated financial statements. Therefore, recalculation of exchange rates is one of the biggest problems faced by accountants.” In the textbook “Accounting” by Ortikov H.A., M. Umarov, O’. Eshboyev, K. Akhmadjanov [5], “Exchange rate differences are between the values of currency assets and liabilities at the exchange rate of the date they were listed in accounting and the actual settlement date it is a difference.” Barbara Cook has the following comments on accounting for exchange rate differences: “For accounting transactions in foreign currency, the dates should be considered on the date of recognition of the transaction and after the payment is made and later. Time passes. Therefore, transaction gains and losses should be recorded for any changes between the functional currency and the foreign exchange rate for each transaction. And the accounts receivable and payable balances for these double-entry bookkeeping transactions are adjusted over time in the general ledger accounts and on the balance sheet for these expected currency changes.” Research methodology

The methodological basis of the article is based on the laws of our republic, works and reports of our President, decisions of the Cabinet of Ministers, national and international accounting standards, regulations, guidelines, scientific works published abroad and in our republic, textbooks and manuals, scientific articles, internet network materials, and practical materials of researched enterprises. The article uses analysis and synthesis, induction and deduction, evaluation, documentation, grouping, comparative analysis of literature, and other methods.

ANALYSIS AND RESULTS

Based on our national legislation, enterprises recalculate all currency transactions into sums at the exchange rate of the Central Bank of the Republic of Uzbekistan for accounting and taxation purposes. Because the exchange rate is constantly changing, there will be differences between the value of the commodity or property and the payment. Differences result in positive and negative exchange rate differences. If the enterprise paid more money in sums than the price of the goods, it suffered a loss – this is a negative exchange rate difference. And if the company paid less, it will receive a profit in the form of a positive exchange rate difference. This situation is the opposite for importers and exporters (Figure 1).

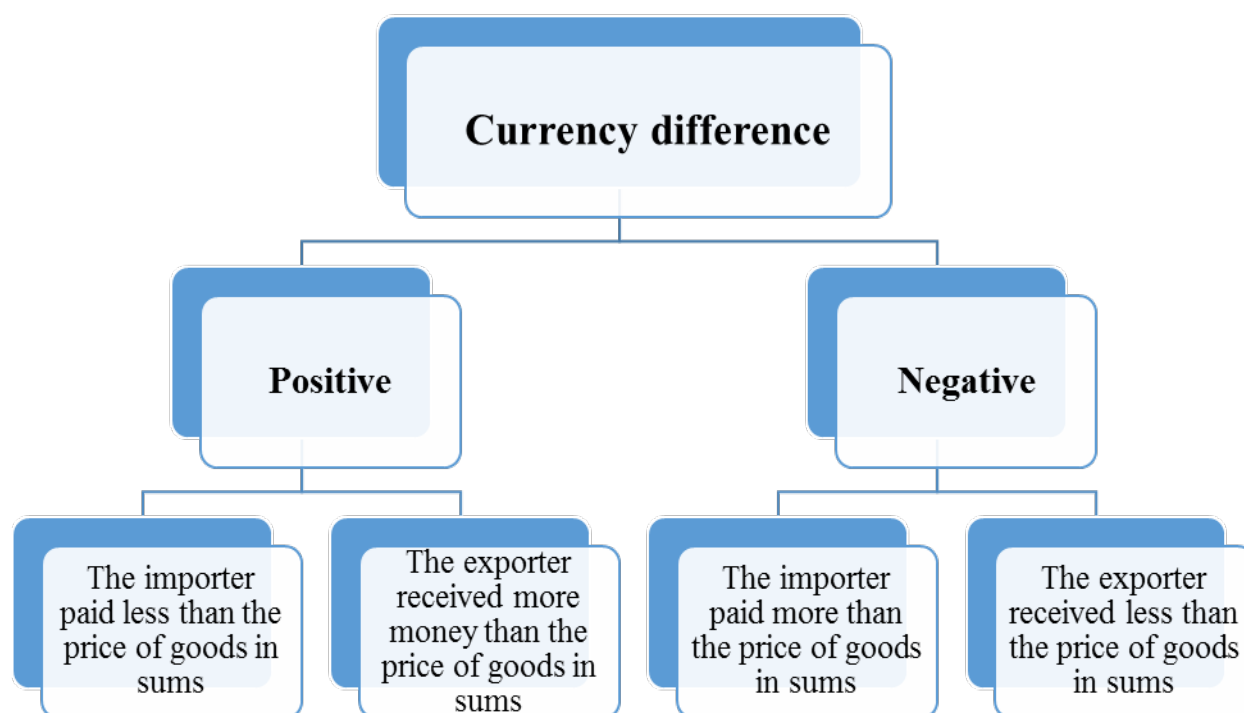


Figure 1. Positive and negative exchange rate differences



Company A buys bags and belts from China for resale. On July 13, 2024, it received \$3,500 worth of goods and accounted for them at \$1 = 11,900 sums. The total was 41,650,000 sums ($3,500 \times 11,900$). This is accounts payable.

On July 18, 2024, Company A transferred \$3,500 to a Chinese supplier and recorded a payment of 41,615,000 sums at an exchange rate of 11,890 sums per \$1.

Company A paid the debt, but the Central Bank had a smaller amount due to currency depreciation. Thus, entity A had a positive exchange rate difference: $(11,900 - 11,890) \times 3,500 = 35,000$.

If the exchange rate was 11,920 sums on July 18, Company A would have suffered a loss. $(11,900 - 11,920) \times 3,500 = -70,000$ sums, a negative exchange rate difference would appear, because the company would have paid more money than necessary for the goods.

Example for exporters:

Company B sells wheat to Turkey. On July 13, 2024, it delivered \$10,000 worth of goods and recorded sales at \$1 = 11,900 sums. The total amount was 119,000,000 sums, and the company had receivables.

On July 18, 2024, the Turkish buyer paid \$10,000, and Company B considered that the debt in the amount of 118,900,000 sums was repaid at the rate of 11,890 sums per \$1.

Company B ended up with a negative exchange rate difference because it received the money at a lower rate: $(11,900 - 11,890) \times 10,000 = 100,000$ sums loss.

We gave simple examples above, but the payment is not always made immediately after delivery: advance payment, partial payment of the debt can be in different months. And here the main rule of exchange rate differences is to choose the right date for recalculation of receivables or payables for later inclusion in tax calculations.

For the calculation of profit tax, exchange rate differences are taken into account as follows:

- positive exchange differences are recognized as income;
- negative exchange differences are expenses.

Exchange rate differences resulting from revaluation of given (received) advances are not taken into account for tax purposes. This is one of the factors that lead to differences in the values of exchange differences for accounting and tax purposes.

In this regard, when calculating income tax (turnover tax), it is important to take into account the income from the sale of goods (services) received after payment of the advance, as well as the recognized goods (services) after receiving the advance. The value calculated at the exchange rate on the day of payment (acceptance) of the advance should be reflected in the tax bill.

At the same time, accounting for purchased goods (services) and proceeds from sales is carried out according to accounting standards. Therefore, the value of goods (services) and the amount of income (expenses) taken into account in tax and accounting may differ.

What is the difference between accounting for exchange rate differences under national standards and for tax purposes?

According to national accounting standards, the value of goods (services) purchased in foreign currency is determined in national currency at the Central Bank exchange rate on the day they are accepted for accounting.

Accordingly, if the supplier was paid an advance in foreign currency, the exchange rate difference may appear when the goods (services) are accepted for accounting. However, there will be no such difference in tax calculations – neither in income, nor in expenses, nor in the value of purchased goods (services).

It should be taken into account that in some cases the advance payment may be returned under the terms of the contract. In this case, when such a situation arises, the advance must be revalued because it becomes a claim (or liability) denominated in a foreign currency.

The calculation of income or losses from exchange rates is regulated by the national standard of accounting of the Republic of Uzbekistan (No. 22 NAS) "Accounting of assets and liabilities denominated in foreign currency" [2] and the following rules are established in this standard regarding differences in exchange rates:

In the direct method, exchange rate differences are carried out depending on the results of financial and economic activities. From January 1, 2019, the accumulation method will not be used. Exchange rate differences accumulated until January 1, 2019 can be transferred to the results of financial and economic activity as follows:

- a) on receivables and payables in foreign currency – depending on their payment (or write-off);
- b) in other cases – depending on the performance of economic transactions with the relevant currency items of the balance sheet.

Accumulated exchange rate differences can be carried to the financial results according to the average amount of exchange rate differences corresponding to one unit of foreign currency.



The methods used in carrying out the exchange rate difference must be reflected in the accounting policy of the economic entity. It is allowed to apply different methods of exchange rate differences to different currency items of the balance sheet.

The positive (negative) exchange rate difference carried to the financial results of the economic entity is taken into account as part of the income (expenses) of financial activity.

The contribution of the founders to the authorized capital in foreign currency is carried out according to the exchange rate of the Central Bank on the date of the contribution.

The amount of the authorized capital is determined in foreign currency, and even in cases where the contribution of shares to the authorized capital is made in legitimate sums, the recalculation is carried out according to the exchange rate of the Central Bank on the date of the contribution of shares.

When forming the authorized capital of an economic entity, the exchange rate difference between the exchange rates of the Central Bank on the date of registration of the founding documents and the date of actual introduction of funds into the authorized capital is reflected in accounting as added capital.

From the point of view of Tax Legislation [1], the balance between the positive and negative differences in the exchange rate during the revaluation of the balance's currency accounts is recognized as the object of taxation of turnover tax. If the amount of the negative difference in the exchange rate exceeds the amount of the positive difference in the exchange rate, the excess amount does not reduce the tax base when calculating the turnover tax.

For example, let the dynamics of indicators on the exchange rate difference of a wholesale trade enterprise be as follows (Table 1):

Table 1. Dynamics of indicators on exchange rates.

Period	Exchange rate difference (million sums)		Balance (million sums)		Turnover tax 4% (million sums)
	Positive	Negative	For a quarter	For the reporting period	
I quarter	168	114	54	54	2.16
II quarter	74	35	39	93	3.72
III quarter	40	68	-28	65	2.6
IV quarter	30	97	-67	-2	-

From the data in the above table, we can see that the enterprise has a positive exchange rate difference in the first and second quarter, and turnover tax is calculated on it. Due to higher negative exchange rate differences in the third quarter, exchange rate gains decreased over the nine-month reporting period. In the fourth quarter, since the negative exchange rate difference is higher than the accumulated positive exchange rate difference, the company's annual report does not include exchange rate income in the calculation of turnover tax. The Tax Code stipulates that the negative exchange rate is higher than the positive exchange rate and does not reduce the tax base when calculating the turnover tax.

CONCLUSIONS AND SUGGESTIONS

We recommend keeping separate records for accounting and tax purposes to reflect exchange rate differences in your tax return. A positive exchange rate difference determined for accounting is reflected in account "Income on currency differences", and a negative one in account "Loss on currency differences". Accordingly, we recommend that the exchange rate differences taken into account when determining the taxable base for income tax (turnover tax) be taken into account in a separate register (or the maintenance of an independent tax balance sheet), the information of which is used only for taxation purposes and balance information is not affected. Foreign currency purchase (sale) operations are included in the list of currency operations carried out in the country's foreign exchange market. The procedure for their implementation is determined by the Rules. For tax purposes, the deviation of the foreign currency purchase (sale) rate from the Central Bank rate is not recognized as an exchange rate difference. This is especially important for turnover tax payers. Positive deviations between the commercial exchange rate and the Central Bank rate when determining turnover tax must be included in the taxable base as other income. Negative deviations should not reduce the taxable base.



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