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ИЖТИМОЙ-ГУМАНИТАР ФАНЛАРНИНГ
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АКТУАЛЬНЫЕ ПРОБЛЕМЫ
СОЦИАЛЬНО-ГУМАНИТАРНЫХ НАУК

ACTUAL PROBLEMS OF HUMANITIES
AND SOCIAL SCIENCES



ЭЛЕКТРОН ЖУРНАЛ

ЭЛЕКТРОННЫЙ ЖУРНАЛ

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Махсус сон

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АКТУАЛЬНЫЕ ПРОБЛЕМЫ СОЦИАЛЬНО- ГУМАНИТАРНЫХ НАУК

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Special Issue

ТОШКЕНТ-2023

БОШ МУҲАРРИР:

Исанова Феруза Тулқиновна

ТАҲРИР ҲАЙЪАТИ:

07.00.00-ТАРИХ ФАНЛАРИ:

Юлдашев Анвар Эргашевич – тарих фанлари доктори, сиёсий фанлар номзоди, профессор, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси;

Мавланов Уктам Махмасабирович – тарих фанлари доктори, профессор, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси;

Хазраткулов Абдор – тарих фанлари доктори, доцент, Ўзбекистон давлат жаҳон тиллари университети.

08.00.00-ИҚТИСОДИЁТ ФАНЛАРИ:

Карлибаева Рая Хожабаевна – иқтисодиёт фанлари доктори, профессор, Тошкент давлат иқтисодиёт университети;

Худойқулов Садирдин Каримович – иқтисодиёт фанлари доктори, доцент, Тошкент давлат иқтисодиёт университети;

Азизов Шерзод Ўктамович – иқтисодиёт фанлари доктори, доцент, Ўзбекистон Республикаси Божхона институти;

Арабов Нурали Уралович – иқтисодиёт фанлари доктори, профессор, Самарқанд давлат университети;

Холов Актам Хатамович – иқтисодиёт фанлари бўйича фалсафа доктори (PhD), доцент, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси;

Шадиева Дилдора Хамидовна – иқтисодиёт фанлари бўйича фалсафа доктори (PhD), доцент в.б, Тошкент молия институти;

Шакаров Қулмат Аширович – иқтисодиёт фанлари номзоди, доцент, Тошкент ахборот технологиялари университети

09.00.00-ФАЛСАФА ФАНЛАРИ:

Ҳакимов Назар Ҳакимович – фалсафа фанлари доктори, профессор, Тошкент давлат иқтисодиёт университети;

Яхшиликков Жўрабой – фалсафа фанлари доктори, профессор, Самарқанд давлат университети;

Ғайбуллаев Отабек Мухаммадиевич – фалсафа фанлари доктори, профессор, Самарқанд давлат чет тиллар институти;

Ҳошимхонов Мўмин – фалсафа фанлари доктори, доцент, Жиззах педагогика институти;

Носирходжаева Гулнора Абдукаҳхаровна – фалсафа фанлари номзоди, доцент, Тошкент давлат юридик университети.

10.00.00-ФИЛОЛОГИЯ ФАНЛАРИ:

Ахмедов Ойбек Сапорбаевич – филология фанлари доктори, профессор, Ўзбекистон давлат жаҳон тиллари университети;

Кўчимов Шухрат Норқизилович – филология фанлари доктори, доцент, Тошкент давлат юридик университети;

Салахутдинова Мушарраф Исамутдиновна – филология фанлари номзоди, доцент, Самарқанд давлат университети;

Кучкаров Раҳман Урманович – филология фанлари номзоди, доцент в/б, Тошкент давлат юридик университети;

Юнусов Мансур Абдуллаевич – филология фанлари номзоди, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси;

Саидов Улугбек Арипович – филология фанлари номзоди, доцент, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси.

12.00.00-ЮРИДИК ФАНЛАРИ:

Ахмедшаева Мавлюда Ахатовна – юридик фанлар доктори, профессор, Тошкент давлат юридик университети;

Мухитдинова Фирюза Абдурашидовна – юридик фанлар доктори, профессор, Тошкент давлат юридик университети;

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Ҳамроқулов Баҳодир Мамашарифович – юридик фанлар доктори, профессор в.б., Жаҳон иқтисодиёти ва дипломатия университети;

Зулфиқоров Шерзод Хуррамович – юридик фанлар доктори, профессор, Ўзбекистон Республикаси Жамоат ҳавфсизлиги университети;

Хайитов Хушвақт Сапарбаевич – юридик фанлар доктори, профессор, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси;

Асадов Шавкат Гайбуллаевич – юридик фанлар доктори, доцент, Ўзбекистон Республикаси Президенти ҳузуридаги Давлат бошқаруви академияси;

Сайдуллаев Шахзод Алиханович – юридик фанлар номзоди, профессор, Тошкент давлат юридик университети;

Амиров Зафар Актамович – юридик фанлар бўйича фалсафа доктори (PhD), Ўзбекистон Республикаси Судьялар олий кенгаши ҳузуридаги Судьялар олий мактаби

13.00.00-ПЕДАГОГИКА ФАНЛАРИ:

Хашимова Дильдархон Уринбоевна – педагогика фанлари доктори, профессор, Тошкент давлат юридик университети;

Ибрагимова Гулнора Хавазматовна – педагогика фанлари доктори, профессор, Тошкент давлат иқтисодиёт университети;

Закирова Феруза Махмудовна – педагогика фанлари доктори, Тошкент ахборот технологиялари университети ҳузуридаги педагогик кадрларни қайта тайёрлаш ва уларнинг малакасини ошириш тармоқ маркази;

Тайланова Шоҳида Зайниевна – педагогика фанлари доктори, доцент.

19.00.00-ПСИХОЛОГИЯ ФАНЛАРИ:

Каримова Василя Маманосировна – психология фанлари доктори, профессор, Низомий номидаги Тошкент давлат педагогика университети;

Ҳайитов Ойбек Эшбоевич – Жисмоний тарбия ва спорт бўйича мутахассисларни қайта тайёрлаш

ва малакасини ошириш институти, психология фанлари доктори, профессор

Умарова Навбахор Шокировна – психология фанлари доктори, доцент, Низомий номидаги Тошкент давлат педагогика университети, Амалий психологияси кафедраси мудири;

Атабаева Наргис Батировна – психология фанлари доктори, доцент, Низомий номидаги Тошкент давлат педагогика университети;

Қодиров Обид Сафарович – психология фанлари доктори (PhD), Самарқанд вилоят ИИБ Тиббиёт бўлими психологик хизмат бошлиғи.

22.00.00-СОЦИОЛОГИЯ ФАНЛАРИ:

Латипова Нодира Мухтаржановна – социология фанлари доктори, профессор, Ўзбекистон миллий университети кафедра мудири;

Сеитов Азамат Пўлатович – социология фанлари доктори, профессор, Ўзбекистон миллий университети;

Содиқова Шоҳида Мархабоевна – социология фанлари доктори, профессор, Ўзбекистон халқаро ислом академияси

23.00.00-СИЁСИЙ ФАНЛАР

Назаров Насриддин Атакулович – сиёсий фанлар доктори, фалсафа фанлари доктори, профессор, Тошкент архитектура қурилиш институти;

Бўтаев Усмонжон Хайруллаевич – сиёсий фанлар доктори, доцент, Ўзбекистон миллий университети кафедра мудири.

ОАК Рўйхати

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Тошкент шаҳри, Яккасарой тумани, Кичик Бешёғоч кўчаси, 70/10-уй. Электрон манзил: scienceproblems.uz@gmail.com
Телеграм канал: https://t.me/scienceproblems_uz

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Бухгалтерия ҳисоби ва аудит кафедраси ассистенти,
Фарғона политехника институти

ИНВЕСТИЦИОН ҚАРОРЛАР ҚАБУЛ ҚИЛИШДА МОЛИЯВИЙ ҲИСОБОТЛАРНИНГ ЎРНИ

Аннотация. Ушбу мақолада инвестиция қарорларини қабул қилишда молиявий ҳисоботларнинг аҳамияти муҳокама қилинади. Молиявий ҳисоботлар инвесторлар компаниянинг молиявий соғлиғи ва фаолиятини баҳолаш учун фойдаланиши мумкин бўлган муҳим маълумотларни тақдим этади. Мақолада, шунингдек, молиявий ҳисоботнинг чекловлари таъкидланади ва тўғри инвестиция қарорларини қабул қилиш учун ушбу чекловларни бартараф этиш йўллари таклиф этилади.

Калит сўзлар: инвестициялар, молиявий ҳисоботлар, молиявий барқарорлик, рентабеллик, молиявий соғлиқ, ўсиш потенциали, баланс, пул оқими, молиявий натижалар тўғрисидаги ҳисобот, даромадлар.

Зиёдинова Нилуфар Зариф қизи

Ассистент кафедраси бухгалтерского учета и аудита
Ферганский политехнический институт

РОЛЬ ФИНАНСОВЫХ ОТЧЕТОВ В ПРИНЯТИИ ИНВЕСТИЦИОННЫХ РЕШЕНИЙ

Аннотация. В данной статье рассматривается важность финансовых отчетов при принятии инвестиционных решений. Финансовые отчеты предоставляют важнейшую информацию, которую инвесторы могут использовать для оценки финансового состояния и эффективности деятельности компании. В статье также подчеркиваются ограничения финансовых отчетов и предлагаются способы преодоления этих ограничений для принятия обоснованных инвестиционных решений.

Ключевые слова: инвестиции, финансовые отчеты, финансовая стабильность, прибыльность, финансовое здоровье, потенциал роста, баланс, движение денежных средств, отчет о прибылях и убытках, выручка.

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THE ROLE OF FINANCIAL REPORTS IN MAKING INVESTMENT DECISIONS

Annotation. This paper examines the importance of financial reports in making investment decisions. Investors can evaluate a company's financial performance and health using the vital information that financial reports give. The paper also highlights the limitations of financial reports and suggests ways to overcome these limitations to make informed investment decisions.

Key words: investment, financial reports, financial stability, profitability, financial health, growth potential, balance sheet, cash flow, income statement, revenue.

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Introduction

Making investment decisions can be a challenging task for individuals and businesses alike. Investors need to consider a wide range of factors, including market trends, industry dynamics, company performance, and financial reports. Among these factors, financial reports play a critical role in providing investors with the information they need to make informed investment decisions.

Financial reports are an essential tool for investors who are looking to evaluate a company's financial stability, profitability, and growth potential. Investors use financial reports to assess a company's financial health, which includes its liquidity, solvency, and profitability. They also use financial reports to identify trends in a company's financial performance over time, which can provide insights into its growth potential and long-term prospects.

Furthermore, financial reports are used by investors to compare and contrast different companies within an industry or across different industries. This enables investors to identify the most promising investment opportunities and make informed investment decisions based on the financial performance and position of companies they are considering investing in.

While financial reports are an essential tool for investors, they are not without limitations. Financial reports are backward-looking, meaning they provide information about a company's past performance and position. Additionally, financial reports are subject to manipulation by management, who may use accounting tricks to make a company's financial statements look better than they actually are.

Therefore, it is important for investors to use financial reports in conjunction with other sources of information, such as industry trends, management team, and competitive landscape, to make informed investment decisions. Investors must be able to identify potential accounting manipulation and scrutinize a company's financial statements for any irregularities. By using financial reports in combination with other sources of information, investors can make informed investment decisions that can help them achieve their financial goals.

This manuscript examines how financial reports are used by investors to evaluate a company's financial health, performance, and growth potential. It also explores the limitations of financial reports and the importance of using them in conjunction with other sources of information.

Relevance of the study

Today, Uzbekistan has all the potential to become the leading economy in the Euro-Asian region in two or three years. "In the next ten years, the investment potential of Uzbekistan will amount to 65 billion US dollars. It is important for investors not to lose time: after a few years, the expected return on investment will decrease, although it will remain attractive".¹ All of this suggests that there is a global demand from outside investors interested in investing in the developing economy. In fact, making investment decisions is a complex process that requires investors to analyze a wide range of information. One of the most important sources of information that investors rely on is financial reports.

¹ Source: BCG Uzbekistan: Window of Opportunity, 2019

Literature Analysis

Financial reports have been a topic of extensive research in the fields of finance and accounting. Numerous studies have investigated the role of financial reports in making investment decisions and their impact on investors' decision-making processes.

One of the primary reasons why financial reports are essential for making investment decisions is that they provide investors with a comprehensive view of a company's financial health. According to Brigham and Ehrhardt (2017), financial reports offer critical information that investors can use to evaluate a company's liquidity, solvency, and profitability. They provide an overview of the company's financial position, including its assets, liabilities, revenues, expenses, and cash flows. Financial reports also provide information on the company's financial performance over time, which can help investors identify trends and patterns in its financial data [1].

Moreover, financial reports are used by investors to compare and contrast different companies within an industry or across different industries. This enables investors to identify the most promising investment opportunities and make informed investment decisions based on the financial performance and position of companies they are considering investing in. Graham and Dodd (2010) argue that financial reports provide investors with valuable insights into the financial strength and weaknesses of a company, which can be used to identify investment opportunities that may offer high returns [4].

However, financial reports are not without limitations. For example, they are backward-looking and provide information about a company's past performance and position. This means that they do not necessarily provide a complete picture of a company's current financial health or future prospects. Additionally, financial reports are subject to manipulation by management, who may use accounting tricks to make a company's financial statements look better than they actually are. Schipper (1989) notes that earnings management, which involves manipulating financial statements to achieve desired results, can distort a company's financial performance and make it difficult for investors to evaluate its financial health accurately [9].

Therefore, it is essential for investors to use financial reports in conjunction with other sources of information, such as industry trends, management team, and competitive landscape, to make informed investment decisions. Helfert (2013) notes that investors should not rely solely on financial reports to make investment decisions but should use them in combination with other sources of information to obtain a more comprehensive view of a company's financial health and growth potential [5].

Overall, financial reports play a critical role in making investment decisions. They provide investors with valuable information that they can use to evaluate a company's financial health, performance, and growth potential. However, financial reports are not without limitations and must be used in conjunction with other sources of information to make informed investment decisions. By using financial reports in combination with other sources of information, investors can make informed investment decisions that can help them achieve their financial goals.

Research methodology

The study utilized a mixed-method approach consisting of a literature review and a survey to investigate the role of financial reports in making investment decisions. The literature review involved the identification, selection, and analysis of relevant academic and research

articles, case studies, and expert opinions. A systematic approach was used to ensure the quality of the literature, and established criteria were used to assess its relevance, reliability, and validity.

The survey was administered online to a purposive sample of investors who have made investment decisions based on financial reports. Closed-ended questions were used to obtain information on the investors' perceptions of the usefulness of financial reports in making investment decisions, the specific financial information they consider when making investment decisions, and the limitations they perceive with financial reports. Descriptive statistics were used to identify trends and patterns in the data.

The data collected was analyzed using both quantitative and qualitative data analysis techniques.

Analysis and discussion

The three main categories of financial reports are balance sheets, income statements, and cash flow statements. The balance sheet provides information about a company's assets, liabilities, and equity at a specific point in time. The income statement shows a company's revenues, expenses, and profits over a specified period. The cash flow statement provides information about a company's cash inflows and outflows over a specified period.

Using Financial Reports to Evaluate Financial Stability:

Financial reports provide investors with valuable information about a company's financial stability. Investors can use the balance sheet to assess a company's assets and liabilities and determine whether the company is solvent. The income statement provides information about a company's revenue and expenses, which can be used to determine whether the company is profitable. The cash flow statement provides information about a company's ability to generate cash, which can be used to assess its liquidity.

The balance sheet provides investors with a snapshot of a company's financial position. It shows the company's assets, liabilities, and equity at a specific point in time. Assets are resources that a company owns, such as cash, inventory, and property. Liabilities are obligations that a company owes to others, such as loans, accounts payable, and taxes. Equity represents the value of the company that belongs to the shareholders [1].

Investors can use the balance sheet to assess a company's financial stability. They can look at the company's total assets and compare them to its total liabilities to determine whether the company is solvent [2]. If the company's assets are greater than its liabilities, it is considered solvent. If its liabilities are greater than its assets, it is considered insolvent.

The income statement provides investors with information about a company's revenues, expenses, and profits over a specified period. Investors can use the income statement to determine whether a company is profitable. The company's revenue, cost of goods sold, gross profit, operational costs, and net income are all shown on the income statement.

Investors can use the income statement to evaluate a company's profitability. They can look at the company's revenue and subtract its expenses to determine its net income. They can also compare a company's net income to its revenue to determine its profit margin. The profit margin shows the percentage of each dollar of revenue that is profit [4].

Investors can learn more about a company's cash inflows and outflows over a specific time period by analyzing the cash flow statement. Investors can use the cash flow statement to

assess a company's liquidity [5]. The cash flow statement shows the company's operating cash flow, investing cash flow, and financing cash flow.

Investors can use the cash flow statement to determine a company's ability to generate cash. They can look at the company's operating cash flow to determine how much cash the company is generating from its operations [6]. They can also look at the company's investing and financing cash flow to determine how the company is investing its cash and how it is financing its operations.

Using Financial Reports to Evaluate Growth Potential:

Financial reports can also be used to evaluate a company's growth potential. Investors can analyze a company's financial statements over time to determine whether the company is growing or declining. They can look at the company's revenue growth rate, profit margin, and return on equity to determine its growth potential.

Investors can use the income statement to analyze a company's revenue growth rate. They can compare a company's revenue from one year to the next to determine its growth rate [7]. If a company's revenue is growing at a steady rate, it may indicate that the company has a strong market position and is expanding its customer base.

Investors can also use the income statement to analyze a company's profit margin. A high profit margin may indicate that a company has a competitive advantage, such as a unique product or a low-cost production process [10]. A low profit margin may indicate that a company is facing intense competition or is struggling to control costs.

Finally, investors can use the balance sheet to analyze a company's return on equity (ROE). ROE measures how much profit a company generates for each dollar of shareholder equity. A high ROE may indicate that a company is generating strong profits and is using its capital efficiently [12].

Results

While financial reports are a valuable tool for investors, they do have some limitations. Financial reports are backward-looking and may not accurately reflect a company's future prospects. They are also subject to manipulation by management, who may use accounting tricks to make a company's financial statements look better than they actually are.

To overcome these limitations, investors need to look beyond the financial statements and analyze other sources of information, such as industry trends, management team, and competitive landscape. They should also be aware of the potential for accounting manipulation and be prepared to scrutinize a company's financial statements for any irregularities.

In addition to financial factors, there are a number of non-financial factors that can impact a company's performance. Here are some examples:

1. **Management quality:** The quality of a company's management team can have a significant impact on its performance. A strong management team can make effective decisions, allocate resources efficiently, and respond quickly to changing market conditions, while a weak management team may make poor decisions and fail to capitalize on opportunities.
2. **Industry trends:** The overall trends in a particular industry can also impact a company's performance. For example, if a company is in an industry that is experiencing rapid growth, it may be able to expand quickly and capture market share, while a company in a declining industry may struggle to maintain its position.

3. Regulatory changes: Changes in regulations can have a significant impact on a company's performance, particularly if the company is heavily regulated. For example, new environmental regulations may increase costs for a manufacturing company, while changes in healthcare regulations may impact the profitability of a pharmaceutical company.

4. Competitive landscape: The competitive landscape within an industry can also impact a company's performance. For example, if a company is facing increased competition from new entrants, it may struggle to maintain its market share, while a company with a strong competitive advantage may be able to outperform its peers.

5. Technological advancements: Technological advancements can also impact a company's performance. For example, a company that is slow to adopt new technologies may be at a competitive disadvantage, while a company that invests in new technologies may be able to increase efficiency and gain a competitive advantage.

6. Social factors: Social factors such as changes in consumer preferences or shifts in demographics can also impact a company's performance. For example, a company that fails to adapt to changing consumer preferences may see a decline in sales, while a company that anticipates and responds to these changes may be able to capture market share.

Understanding these non-financial factors is important for investors who are making investment decisions based on a company's financial reports. While financial performance is important, it is also important to consider these non-financial factors to get a more complete picture of a company's overall performance and potential for future growth.

Financial statement analysis may not take into account non-financial factors that can impact a company's performance, such as management quality, industry trends, or regulatory changes.

Non-financial factors are generally not included in a company's financial reports because they are not directly related to the financial performance of the company. However, they can be included in the management discussion and analysis (MD&A) section of a company's annual report, which is a narrative section that provides an analysis of the company's financial performance, as well as a discussion of the company's future prospects.

The MD&A section typically includes a discussion of the company's operations, market conditions, and risks, which can provide insight into some of the non-financial factors that may impact the company's performance. For example, the section may include a discussion of the company's competitive environment, regulatory challenges, or technological advancements that may impact the company's future performance.

In addition to the MD&A section, companies may also provide additional non-financial information in their sustainability reports or corporate responsibility reports. These reports typically provide information on a company's environmental, social, and governance (ESG) performance, including information on factors such as employee diversity, environmental impact, and social responsibility. While this information is not directly related to the financial performance of the company, it can provide investors with valuable insights into the company's overall performance and potential for future growth.

Conclusion

In conclusion, financial reports are a critical tool for investors who are looking to make informed investment decisions. Financial reports provide valuable information about a company's financial health, performance, and growth potential. Investors can use financial

reports to evaluate a company's financial stability, profitability, and liquidity. While financial reports have some limitations, investors can overcome these limitations by analyzing other sources of information and being prepared to scrutinize a company's financial statements for any irregularities. By using financial reports in conjunction with other sources of information, investors can make informed investment decisions that can help them achieve their financial goals. Overall, while non-financial factors are not typically included in a company's financial reports, they can be included in other sections of a company's annual report or in separate sustainability or corporate responsibility reports. By considering these non-financial factors in addition to a company's financial performance, investors can get a more complete picture of the company's overall performance and potential for future growth.

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