



Investments And The Task Of Their Statistical Study

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ABSTRACT

The organization of any activity requires an initial investment of funds for the purchase of buildings, raw materials, labour, and so on. This is done through investment. This article discusses investments, the task of their statistical study, investment activity, investment structure, capital investments, financial and non-financial assets and their efficiency.

KEYWORDS

Objects of entrepreneurial activity, investments, profits, financial and material resources, working capital.

INTRODUCTION

Investments are all types of property and intellectual values that are invested in objects of entrepreneurial activity in order to generate income (profit) or achieve a social effect.

Sources of funds for investments are:

- a) Own funds of business organizers, accumulated through their own savings;
- b) Borrowed funds of legal entities, accumulating funds of third parties;

- c) Attracted free funds of legal entities and individuals.

The results of investments are formalized in the form of an investment project - a document that contains interrelated in time and space, as well as resources and agreed resources, aimed at the development of entrepreneurship. In business practice, financial and real investments are distinguished [1,2]. Financial investment is an investment of funds with the

aim of acquiring securities of shares in the established capital of other enterprises, providing loans to other enterprises, and others. Distinguish between current (short-term) and long-term financial investments [3,4]. According to international accounting standards, current financial investments include freely realizable and intended for investment funds for a period of not more than one year. Long-term investments are investments with the aim of earning income on them for a period of more than a year, including investments in securities, the maturity (redemption) of which has not been established.

In economically developed countries, most of the investments are financial investments. Therefore, investments are often understood as their narrow interpretation - financial investments. Real investments are investments for the acquisition of non-financial assets of production and non-production types. Investments in non-financial production assets include investments in fixed assets, inventories, and values. Investments in non-production assets include investments for the acquisition of tangible assets of land, subsoil with developed deposits of minerals, forests, logging and others, as well as intangible non-production assets (for example, patented economic objects and others) [5,6,7]. To facilitate the analysis of investments of organizations (the general name of enterprises, firms) in accordance with international standards, cash flows in the form of investment activities with current and financial activities are separately distinguished. Investment detail refers to the activities of organizations in the acquisition and sale of land plots, buildings, other real estate, equipment, intangible and other non-current assets,

making long-term financial investments in other organizations, issuing securities and others [8,9,10]. Investments ensure the dynamic development of organizations and solve the following problems:

- Expanding your own business activities through the accumulation of financial and material resources;
- Acquisition of new organizations;
- Diversification in the development of new business areas.

The objects of investment activity include:

- Property, including fixed assets and working capital in all sectors and spheres of the economy;
- Securities;
- Targeted cash deposits;
- Scientific and technical products;
- Intellectual values and other property objects;
- Property rights.

It is forbidden to invest in investment objects that do not meet the requirements of sanitary and hygienic, radiation, environmental and other norms of the Republic of Uzbekistan, as well as violate the rights and interests of individuals and legal entities.

Subjects of investment activity (investors and participants) are;

- Citizens and legal entities of the country;
- Citizens and legal entities of foreign states;
- Foreign states.

Statistical study of investments is aimed at solving the following main tasks;

- Revealing the volume of investments, their structure and rates of change;
- Determination of the economic efficiency of investments;
- Assessment of the intensity of investment activities.

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