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Message

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Dear Academicians & Research Scholars,

My dear valuable authors & writers as you know that our open access a double peer reviewed referred an international research journal listed with many research organizations like, Global Impact Factor Australia, SJIF, Google scholar, LinkedIn and also approved in Higher Education Supreme Authority Uzbekistan. We are also member of PILA (Crossref) USA. The real motive of our international research journal is to publish worthy research papers after double blind peer review process. There is no doubt that today we have completed 10 years of our successfully publications and given international platform to our authors for publication in this journal from worldwide. I say thanks to all those authors, who belongs in the management or related field supported me direct or indirectly for the same. During the last previous years of our research journey, you can see that there are so many research papers, case studies, book reviews coming from across the world, in the field of management or related. Many academicians, research scholars & students have approached from different countries like USA, Thailand, Indonesia, Saudi Arabia, Iran, Spain, Nigeria, Kenya, Nepal, Pakistan, Sri Lanka, Uzbekistan to publish their research papers in our esteemed International research Journal. We have considered most of them to publish after peer blind review process. We have also published many research papers from different management institutes of our country. They are sending regularly for publication in the upcoming issues. In addition to, it, there are many academicians, research scholars and institutes subscribing for our journal for reading by students and faculties. There are so many academicians who are approaching for being associated with our editorial & advisory board or as a review expert. We have selected some of them from foreign countries like USA, Nigeria, Uzbekistan and Sri Lanka, Nepal. The standard of our all research papers like empirical, conceptual, book review and case study is increasing the popularity of this Journal day by day. The most inspirable things of our journal are Motivational quotations which are appreciated by readers. Our renowned advisory board & editorial board members giving me advise to maintain quality of the journal and its become a real mile stone of our success. Research is a need of today's life, without research nothing is possible in the universe. Because, research bringing revolutionary change in the life. Research based study always support academicians & scholars to upgrade their innovative skill and academic profile as per UGC and AICTE norms. I would also like to request those, who are interested to get their research papers published in the field of Retail, Tourism, Hospitality, Event Management, Import and export, HRM, Finance, Marketing, Advertising, Accounting, Economics, Aviation, and IT etc. to send their research papers through email.

Dr. P. S. Bhadouria

METHODOLOGICAL ASPECTS OF STRATEGIZING THE EVALUATION OF LAND IN THE TAXATION OF REAL ESTATE ON THE BASIS OF CADASTRE VALUE

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ABSTRACT

The article examines the issues of improving the taxation of land and property, the introduction of modern methods of valuation and accounting, as well as increasing the independence of local government. Also, to determine the cadastral value of land based on their market value, to improve the information system to create a complete and reliable database of tax objects belonging to each owner (user), to develop a method of qualitative and mass assessment of land based on their market value. Conclusions and recommendations are given.

Keywords: Land tax, property tax, cadastral value, market value, real estate tax, local budgets.

Introduction

One of the most important aspects of the modern economy is real estate. Without real estate, market relations subjects cannot engage in entrepreneurship or other economic activity. As this sector of the economy has evolved and increased in recent years, interest in real estate has grown.

Land is one of the types of real estate and the object of civil transactions. As land is an important element of economic and industrial activity, its rational assessment on the basis of market principles is one of the important conditions for the normal development of the country's economy.

In particular, the cadastral value is a specific value that serves as an alternative to the market value in cases where it is not possible to assess each plot separately and take into account all its features. Since the concept of cadastral valuation is inextricably linked with the concept of the state real estate taxation system, it is necessary to bring it to a position where cadastral valuation plays a decisive role in the real estate taxation system.

Currently, in the Tax Code of Uzbekistan we can highlight the following aspects of property taxation:

- property tax from individuals;
- property tax for legal entities;
- personal income tax;
- corporate tax.

The main base of these taxes (for each) is the normative value or total area of land, the average annual (residual) value of property or cadastral value, and different values are used in the calculation of a particular type of tax [1].

The lack of a clear systematic approach leads to the irresponsible and inefficient use of information, financial and human resources spent on cadastral assessment, as a rule. Therefore, at present, Uzbekistan is in dire need of a real and reliable economic assessment of its assets.

Uzbekistan has begun the process of transition to a new system of real estate taxation, the rapid implementation of which is very important in the life of the state and society. There are several advantages to taxing real estate (especially land) based on market principles. The fact that it is almost impossible to hide from the personalization and valuation of real estate, their tax base is relatively stable and growing, in addition to replenishing the budget, real estate taxation can become a means of encouraging the efficient use of other land-related facilities.

In our country, the system of calculating property and land taxes on the basis of the cadastral value of real estate (buildings, structures and land plots) close to the market value will be introduced in two stages:

- in the first stage (2021–2023) - in relation to real estate objects of housing stock (apartments, detached houses, country houses), as well as land plots occupied by these objects;
- in the second stage (2022–2024) - separate real estate objects not intended for habitation, as well as in relation to the land plots occupied by these objects [2].

In addition, the real estate tax, as the experience of many countries shows, ensures the financial independence of local budgets and, among other things, promotes healthy business development and the creation of favorable living conditions for the local population.

Literature review

In creating the theoretical basis and conceptual basis of research on land tax, a number of foreign economists have conducted research on the rules and conclusions that affect the legal regulation of tax relations and issues of the tax system.

In particular, according to the great classical economist Adam Smith, "The rent of land in the city is the same as the rent of ordinary land - it gives the same kind of income, when the owner in most cases uses the land for himself without any labor and worries. If it were taken as part of the owner's income to cover public expenditures, it would not delay the development of any industry. That is why it is necessary to introduce a special tax on this type of income, which arises between urban land rent and ordinary land rent"[3].

D. In his theory of land rent, Ricardo denies the involvement of any natural factor in the formation of rent. According to him, rent arises as a result of population growth when people are forced to use even the lowest quality or worst-located land. Rent arises from the scarcity of good lands and the need to develop poor lands [4].

According to DG Chernik, the tax on the total property complex was essentially a land tax. In this case, land and agricultural means were considered the main wealth as an indicator of the level of economic management, which determined the level of economic well-being [5].

From our Uzbek economists I.Niyazmetov, thinking about it, said that the taxes on land and property are the most inefficient tax in Uzbekistan, and the tax administration associated with their calculation and levying is much more expensive for the state. Because these taxes constitute less than 2 percent of the state budget revenues, more than 20 percent of the state tax administration employees will be mobilized to levy them. Therefore, through the improvement of property taxes in Uzbekistan it is necessary to increase their effectiveness and fiscal importance. For this purpose, it proposed that it is desirable to unify the base of land and property taxes of legal entities and individuals and combine them into a single "real estate tax"[6].

A.Altiyev, on the other hand, receives part of the land rent income in return for the costs, entrepreneurial skills and the introduction of a modern management system aimed at improving the quality of land used by the land user. Of course, the inclusion of this part (differential rent-II) in full or in part in the land tax or land lease object will dramatically increase land tax or land lease revenues to the budget, further strengthening their fiscal function, but this will ultimately lead to violations of land user property rights, land tax or argued that the incentive function of land lease would fail.

Such scientific work also reflects the issues of real estate taxation, the application of benefits, the need to improve the tax mechanism, the need to reform the system of real estate taxation, taking into account international experience.

Research methodology

The theoretical and methodological basis of the article is a method of dialectical analysis, the scientific and cognitive abilities of which allow the study of land tax legislation. The methods used in the article do not exclude the possibility of a simple statement of the necessary evidence, which in some cases has the power of evidence and reveals the characteristics of the issue under study. The research is based on the achievements of economic and other disciplines, works of foreign and Uzbek scholars on finance, taxation, land legislation, analysis of historical experience of land taxation, its application in current legislation and practice on taxes and levies.

Analysis and Discussion

In developed countries, rents and real estate taxes, mainly for social needs, are one of the main sources of replenishment of the state budget [8].

European countries use a wide range of methods to create a tax base, and on this basis the real amount of real estate tax is calculated (Table 1).

In some developed countries (USA, Canada, UK, Germany, Italy, Japan) land fees are included in the single property tax, in others (France, Denmark, South Africa, Argentina, Taiwan) it is an independent tax. Typically, the land tax implies local taxes. In the United States, the property tax is 1 percent of its cadastral value. In Denmark, Australia and New Zealand, the land tax is allocated as a separate payment and is 3% of the cadastral value of the land plot (tax on buildings and structures - 1% of the cadastral value) [9].

As a result, a significant part of the tax revenue is from land use and rent. For example, the share of payments for real estate in Canada is 70 percent of the total tax revenue annually. For comparison, we note that this share in the budget of Uzbekistan does not exceed 1 percent (Figure 1).

Year	Consolidated budget revenues	State budget revenues	Ресурс тўловлари ва мол-мулк солиғи	Property tax	Land tax
2018	26,3%	19,5%	3,1%	0,6%	0,4%
2019	26,7%	21,9%	3,8%	0,5%	0,5%
2020	26,0%	22,5%	3,6%	0,3%	0,4%

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² Prepared by the author on the basis of Internet data.

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Uzbekistan³ (billion sum)

Indicators	2018 year	2019 year	2020 year	Revenue growth (2020 y/ 2018y)	Revenue growth (2020 y/ 2019 y)
	amount	amount	amount	amount	amount
GDP	406 649	511 838	590 261	183 612	78 423
Consolidated budget revenues	107 035	136 512	153 530	46 495	17 018
State budget revenues, total	79 099	112 165	132 938	53 839	20 773
Resource fees and property taxes - total	12 663	19 681	21 257	8 594	1 576
Property tax	2 606	2 360	1 974	-632	-386
Land tax	1 504	2 313	2 387	882	73

The fact that a number of problems in the formation of a system of taxation of real estate in Uzbekistan have not been solved, in Mali, the most important of which is related to the choice of the concept of land valuation. Currently, there are two main approaches to such an assessment:

- 1) regularly updated models based on the previously established normative or cadastral value by state bodies;

based on methods of determining the market value or the value close to the market value.

- 2) models Both directions are regular methods of calculating costs. In both cases, an analysis of the land market is required. At the same time, the main difference lies in the volume of work and the quality control of the evaluation performed.

The first evaluation model is aimed at multiplying one or more land use options in a wide geographic area. To carry out such an assessment, a lot of personnel is required, since it is necessary to develop a standard methodology that combines the procedure for assessing more property objects than the implementation of the second model. It is also inevitable to use statistical methods both in the evaluation process and in the examination of the quality of the evaluation performed.

Evaluation of the market value for a certain date is usually carried out by low-number employees, the decision is taken by a certain specialist.

The quality of the work done is determined by comparison with the real sale of similar objects.

There are pros and cons of the first and second approaches to the problem of land valuation. The definition seems to be a much more regulated and simple method from the point of view of implementing a tax base based on the normative or cadastral value on a national scale. Its advantages are expressed in the following:

- ability to update results on the basis of economic and social conditions;
- integrity and uniformity of tax interest rates that ensure a certain “fairness” in the calculation of tax rates;
- evaluation of the availability of large amounts of information to support and protect the results of QoS.

The cost of conducting Cadastral valuation is not so important. The individual valuation of real estate is much more expensive than the national price.

At the same time, the use of land normative or Cadastral valuation methods is associated with a certain difficultychiliklar.

It is necessary to ensure the appropriate quality and reliability of the source data associated with the

³ Prepared by the author on the basis of the official website <https://openbudget.uz>.

performance of the developed real estate market in all regions and segments. A basic statistical processing program is also needed to analyze the sample and create an optimal model.

It should be noted that the functioning of the developed real estate market is not only a cadastral, but also a necessary condition for the use of methods of market valuation. Obviously, when using sufficiently complex methods, the results of cadastral and market assessment should not differ significantly.

In our opinion, the optimal solution is to use mass evaluation methods based on a unified methodology.

The cadastral value is formed as a result of the evaluation of many objects. The essence of mass evaluation is manifested in the formation of the results of the analysis of the real estate market, that is, the analysis of real operations in a sufficiently large number, the list of various factors that affect the value of objects, and accounting includes special formulas of their quantitative impact. This problem is considered in the field of Applied Mathematical Statistics. Therefore, in order to determine the cadastral value of land plots, a method of comparative evaluation was legally chosen, in which one plot is evaluated by comparison with another, when the market value is already known. Obviously, this methodology can only be used in an advanced market. In our country, more than 90% of the land is state and local government property, a significant part of which can not participate in turnover, and the area of land sold from them is one thousandth of a percent [11]. In addition, it is not customary to declare the prices of commercial operations carried out in our country.

To overcome this situation, the following is suggested in the process of assessing the formation of the initial base:

- current prices and available sources in the real estate market;
- appraisers - subjective opinions of experts;
- Market price of objects performed by specially invited professional appraisers.

However, this method leads to a violation of the consistency and integrity of the cadastral evaluation methodology, including a decrease in its quality and reliability. With the use of incorrect initial data, it is possible to obtain Cadastral values of the land plot, which itself is hardly suitable for economic justification: either it is too far from its market value or it is several times higher.

The fact is that the cadastral valuation of the land plot should not be overvalued or underestimated, since the subject of valuation can lose its benefits, first of all, from its investor, and secondly, from its reasonable use, and then be approved. Cadastral prices for land plots can be used not only for tax purposes, that is, for the management of real estate, but also for the calculation of land tax.

In this regard, the calculation of the cadastral value is carried out with the help of special software, the algorithms of which create difficulties even for specialists dealing with land issues. Therefore, there is no one to answer the question of what parameters taxpayers use the price of the object, how reliable, impartial, comparable, fair and how much it corresponds to the market. At the same time, it is very problematic for land users to complain about the already proven results of cadastral evaluation.

The problem is that since the cadastral value regulates the most important property, legal, financial and tax Relations, its implementation should be optimized. To do this, the procedure for assessing the cadastre should be more open and transparent, as well as understandable to the population. It is also necessary to develop more accurate and economically based methodologies for the implementation of calculations with the involvement of professional appraisers.

And another important aspect is that in order to use the cadastral valuation for other purposes, for example, in territorial planning, it is necessary to formulate very specific requirements for the creation of a single legal basis for the concept of “administrative-territorial unit”, including the mandatory collection of initial data that will provide the urban value of land plots [12].

In our country, the cadastral agency under the state tax office determined to improve the information system for the creation of a complete and reliable database of real estate objects belonging to each owner (user), to determine the cadastral value of real estate objects on the basis of their market prices up to 1 January 2022,

and to develop a method of qualitative

It should also be noted that we should not forget that the categories of cadastral valuation results of land plots belong to the interests of all users and landowners in our country.

After the introduction of the real estate tax, the number of those interested in this information will increase. The population of the country is personally interested in the objectivity and reliability of the results of the assessment, including the fairness of the tax burden for all categories of citizens of the country. To solve these problems, it is necessary to qualitatively prepare and process preliminary information about real estate objects. The land tax paid by citizens to the budget is used to rebuild or renovate local infrastructure, which is a very large part of the budget. Consequently, the inhabitants of the country will see where the paid funds are directed and will be able to control the process through their chosen authorities.

In addition to increase in land tax levies, public policy aimed at the weight of the tax burden, the distribution of payments among social groups or population groups in the country should be based on the principles of justice. Land tax revenues have been growing in recent years, but problems with the basis for calculating them still persist. As a result, it is becoming natural for landowners, tenants and users to be dissatisfied with the results of land appraisals.

The use of standardized software for calculating cadastral value (based on information on the situation in the real estate market) ensures efficiency, continuity, objectivity, comparison of results throughout the region and the country as a whole. Cadastral assessment of real estate using a sufficiently integrated software based on science-based methodology makes a significant contribution to the economic development of our country, namely:

- opportunities for self-financing of local budgets will increase;
- economic and social conditions of all local budgets will be improved;
- In the long run, the new system will encourage local authorities to privatize land and support the development of homeowners' associations in cities, helping to save housing and prolong life.

Real estate tax is an element of civilized economic relations, which is necessary to encourage property owners to effectively manage their property.

The cadastral value of real estate objects can be determined on the basis of mathematical modeling and an individual method can be applied to complex objects.

When creating valuation models, appraisers use information about the prevailing market prices in the real estate market. International experience shows that in order for a market economy to emerge and take shape, it is important not to overstate the value of tax assessment models. In the middle of the accuracy and simplicity of the calculation methods, the logic of the murosanitopishmant is correct.

State cadastral assessment is understood as a set of actions, i.e:

- 1) decision-making on the assessment of the state cadastre. Such a decision is considered to be an order to determine the cadastral value of the adopted body.
- 2) determination of cadastral value and reporting on determination of cadastral value.

Conclusion

There is no doubt that procedural and legal issues related to the implementation of the state cadastral (mass) assessment system of real estate for tax purposes will be resolved, and such a system will be successfully implemented on the basis of the state real estate cadastre.

To address these issues, the following measures can be proposed to improve the state cadastral assessment of land:

1. Making the cadastral valuation procedure more transparent as well as understandable to land users, as the use of property programs leads to insecurity of the population and loss of incentives for real estate owners;
2. Carrying out explanations and economic substantiation of the methodology for calculating the cadastral

value of land. To do this, involve professional appraisers, as well as research organizations involved in the theory of valuation;

3. Identification of all clearly defined objectives in the conduct of cadastral assessment, the solution of which depends on the cadastral value of land;

4. Determining the timing of work so that appraisers are able to evaluate high quality and provide more accurate results accordingly;

5. Systematization of preliminary data, as well as the formation of specific requirements for the initial data set on real estate.

Thus, the main area of use of the cadastral value is the creation of a tax base for land plots and other real estate in the future.

Currently, work is underway to introduce a real estate tax instead of separate taxes on land and property of individuals and legal entities, as well as the introduction of mass valuation of real estate. This is a very responsible work in terms of analyzing the objectivity of the results.

Its results are justified and justified, the comparison of the value of real estate objects with different characteristics in which taxation is formed, for citizens, it will also be painful from inaccuracies and errors in the field of land tax.

The result of a fair assessment will be, firstly, the maintenance of stability in the society that is most important today, and secondly, the reliable and sustainable filling of local budgets.

In conclusion, it should be said that it is very important to update the results of cadastral evaluation of Lands of different categories. This process should be aimed at increasing the reliability and quality of the land valuation work, as well as an adequate distribution of the tax burden among land users, requiring the improvement of the valuation methodology.

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INCOME AND POOR PROBLEMS IN UZBEKISTAN

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ABSTRACT

This article describes the composition of the population's income, income generation, income purchasing power, income variability and poverty problems based on the statistical data. The state's social policy emphasizes that poverty reduction has been defined as an important task since 2020. It was suggested that it is necessary to set a national poverty limit and develop a clear program to reduce poverty, taking into account international experience in determining the level of poverty in the country. In other words, who is included or excluded from the poor category, the mechanisms of social protection is not clearly defined. The article examines poverty and income of the population by statistics in the regions of the country, identifies and analyzes the problems.

Key words: income, income of the population, state policy, poverty problems, level of poverty, social protection, reduce poverty.

INTRODUCTION

The process of building socially oriented market relations in Uzbekistan has become complicated and there are also economic difficulties along with achievement of economic growth. As, it is known from international experience that it is impossible to move smoothly to market relations without difficulties and problems. In the context of the transition to market relations, it is important to reduce the problem of poverty, increase the income of the population, improve their incentive role. Through the social policy of the state, conditions are created to increase incomes, reduce poverty and develop the activity and entrepreneurship of people in labour. Such a policy is currently being strictly carried out by the president of our country Sh. Mirziyoyev.

Materials and Methods

A number of scholars have conducted research on the problem of income and poverty, the factors influencing it, as well as poverty reduction. In particular, the works of Nobel Laureate Amartia Sen elaborated on the need to achieve human well-being, the causes of poverty, the need to acquire knowledge to reduce poverty, longevity, disease-free and other opportunities for people (Sen, 2004, 2016). The problem of poverty has also been studied by the Danish scientist Gesta Esping-Anderson (1990), the American scientist Jeffrey Sachs (2011) and other scientists in connection with the problems of the existing socio-economic system. The scholars in Russia such as L. Abalkin, P.V. Savchenko, Yu.P. Kokina (2002) has put forward ideas related to the income of the population in their scientific works. Some aspects of these issues specific to Uzbekistan is reflected in the scientific works of Abduganiev A.A, Shodmonov Sh.Sh, Abdurahmonov Q, Olmasov A, Abulqosimov X.P (2005), Hasanov R.R (2004) and other scientists.

Ensuring the well-being of the population and reducing poverty will be directly dependent on income. The growth of the welfare of the population is usually explained by real income. Income is a Persian word, meaning income. It means money, profit, wealth received in return for an activity (Tojiboeva, 2019). Usually income is measured in money. The most important feature of a market economy is that the advantage is that income is not limited. This is in keeping with human nature as man always strives to live well. The main condition for prosperity is to have income. The income structure of the population can be divided into 4 groups:

1. Income earned by employees (salary, bonuses, etc.)
2. Income from business activities
3. Social income (transfer payments, unemployment benefits, etc.)
4. Income from property (interest on deposits, rent, etc.).

Today, to assess the level and dynamics of income of the population, nominal, disposable income, real income indicators are used. Nominal income is income in the form of money received by individuals over a period of time. Real income, on the other hand, represents the amount of goods and services that can be purchased at a person's disposal over a period of time, which depends on changes in prices. The table below shows that primary incomes in households fluctuated unevenly between 2013 and 2018. Primary income is market income. If in 2013

the primary income of the population was 73.0%, in 2018 it will increase to 76.1%. However, it decreased from 84.0 percent in 2016 to 76.1 percent in 2018. Revenues from manufacturing also declined in 2018 compared to 2016 by 7.9 percent.

Table 1

Total income of the population of the Republic of Uzbekistan [8].

icators	14	15	16	17	18	2020
Total income	0,0	0,0	0,0	0,0	0,0	100
Including:						
Primary income	,6	,1	,0	,1	,1	74,5
Hence:						
Income from production	,2	,8	,9	,8	,0	71,5
Income from property						3,0
Income from transfers	,4	,9	,0	,9	,9	25,5

Source: Annual reports of the State Statistics Committee of the Republic of Uzbekistan

Property income in 2020 decreased by 0.6% compared to 2014. According to the data, the share of income from transfers in Khorezm and Samarkand regions was more than 30% of the total income of the population, while in Navoi region the share of this type of income was low, ie 13.5% in 2019 [9].

Primary income performs a number of functions by its nature. First, primary incomes provide people with livelihoods and regenerate the workforce. Second, it encourages people to improve their potential, earn extra income, a desire to live better than others, and serve economic growth as a financial resource. The third leads to a strong but fair stratification of primary incomes, significantly differentiating living standards. Fourth, inequality in primary incomes requires social protection of the population. Characteristics of primary incomes depend primarily on the development of the private sector in the economy. Because this sector primarily provides production for the market (Hasanov, 2005).

In the context of the transition to a market economy, the increase in transfer payments in our country is primarily due to the fact that the state assumes more social obligations than in other areas. Transfer payments to low-income, poor, single or bereaved families are on the rise. These include the construction of affordable housing for them, the increase in the share of revenues of budget organizations. In recent years, the property income of the population can be seen from the table that the general indicators of income of the population in our country are growing. In particular, the total income of the population in 2014 amounted to 117888.9 billion soums, 401501.5 billion soums in 2020, or for 7 years the total income of the population amounted to 283612.6 billion soums. The total per capita income was 11728.8 thousand soums in 2020, the annual growth rate was 113.7% compared to 2019, i.e from 2014 to 2015 it was 116.0% to 112.0% compared to the previous year and a decrease of 3,9 percent. From 2016 to 2018, there was another increase, from 114.6 percent to 125.9 percent. The pandemic and its economic consequences led to a decline in revenues and amounted to 113.7. The total per capita income of the population increased from 3,832.8 thousand soums in 2014 to 11728.8 thousand soums in 2020.

Table 2

Information on the income of the population of the Republic of Uzbekistan

No	Indicators	2014	2015	2016	2017	2018	2020
1	The total income of the population is billions. sum	117888,9	158699,8	185036,5	220811,8	282762,5	401501,5
	in% compared to the previous year	116,0	112,0	116,6	119,3	128,1	115,9
2	Total income per capita, thousand soums	3832,8	5070,5	5810,0	6817,6	8580,0	11728,8
	in% compared to the previous year	114,0	110,1	114,6	117,3	125,9	113,7
3.	Real total income of the population, bln.	110766,6	150397,8	175273,8	201709,9	240587,5	355531,3

	sum						
	in% compared to the previous year	109,0	106,0	110,4	109,0	109,0	102,6
4	Real total per capita income, thousand soums	3601,3	4805,2	5503,5	6227,8	7300,2	10385,9
	in% compared to the previous year	107,1	104,3	108,5	107,2	107,1	100,7

Source: Annual reports of the State Statistics Committee of the Republic of Uzbekistan

If these indicators are seen as 12 months, the large results will not be noticeable. In particular, in 2020, the per capita income of 11728.8 thousand soums per year for 12 months was 977.0 thousand soums, or at the exchange rate set by the central bank in US dollars was around 97 dollars, which partially covers consumer spending, but does not allow savings. In the context of inflation, the real total income of the population in 2014 amounted to 110766.6 billion. In 2020, this figure amounted to 355531.3 billion soums or 244764.9 billion soums. Real per capita income increased by 3601.3 thousand soums in 2014 and 10,385.9 thousand in 2020. Monetary inflation at 12-15 percent per year, it remains one of the reasons for the increase in the number of poor people in the country, which has a negative impact on the decline in the purchasing power of the total per capita income. The level of income and inflation in the regions are divided into 3 groups in the table:

The first group: the regions with the highest per capita income including Tashkent, Navoi, Bukhara, Khorezm and Tashkent regions. The inflation rate is higher than the general inflation rate in the country. 30% of the total population of the republic live in these areas. Relatively industrial production is highly developed. Rich in minerals. The gross regional product per capita is 10.4 million. 20.0 million soums. Overall inflation ranges from 15.3 to 16.6 percent. Food inflation is particularly high.

The second group: the regions with average per capita income including into households in Andijan, Jizzakh, Syrdarya, Samarkand and Kashkadarya regions. The inflation rate in them is almost the same as the overall inflation rate in the country. More than 43% of the total population of the republic live in these areas. Relatively industrial and agricultural production is developing. The amount of GRP per capita is from 8.8 million soums to 9.7 million soums. Overall inflation ranges from 15.8 to 15.4 percent.

The third group: low-income areas per capita. These areas including households in Surkhandarya, Namangan, Fergana and the Republic of Karakalpakstan. The inflation rate is lower than the overall inflation rate in the country. More than 27% of the total population of the republic live in these areas. GRP per capita amounted to 8.7 mln. 7.8 million soums.

It is known that the incomes of the population differ from each other due to the physical and mental abilities of people by nature. As a result, income will be uneven. They are divided into rich, middle and poor categories depending on their income. In society, a person must be literate, capable and engaged in work in accordance with the acquired skills, in general, engaged in useful activities (Beknozov, 2005). However, it should not be concluded that only the income of the population is the basis of poverty. Economic and social factors play an important role in the origin of poverty. The problem of poverty and wealth has existed since time immemorial, constantly creating social problems and conflicts.

But poverty is a much broader concept than income or calorie intake. It is the deprivation of the opportunities and choices that are widely needed to live a long, healthy and conscious life and to achieve a good standard of living, freedom, dignity, pride and respect for others as well (Millennial Report, 2003). Explanatory dictionary of marketing terms define that poverty is a condition in which the basic needs of an individual or family are greater than the resources available to meet them (Explanatory dictionary of marketing terms, 2012). Poverty is when a person has insufficient funds for his or her basic needs, is relatively under-supplied with property and other resources, and has a low level of satisfaction of material and spiritual needs (Beknozov, 2005). The above considerations are inherent in our view that poverty is the product of variable income inequality in a market economy, which means that the goods needed for minimum human consumption are insufficient.

According to the World Bank, 736 million people live in extreme poverty. The UN defines the poverty line as the income needed for basic goods and services (food, clothing, housing, water, electricity, schooling, health care). Poverty rate is a relative concept and depends on the overall welfare level in a particular country.

As the lifestyles and disparities in the lives of people around the world widen, the World Bank has faced the need to periodically review the global poverty rate. The bank recalculated this figure based on the poverty

rate adopted in the world's poorest countries in 2005. As a result, the global poverty line has risen to \$ 1.25. The limit was revised and increased to \$ 1.9 in 2015. In addition, the World Bank has adopted high poverty lines for countries with below-average and high incomes of \$ 3.2, \$ 5.5 and \$ 21.7. Bank experts say these figures are based on monetary criteria and do not take into account aspects such as education, health care and water and electricity supply. Since 1990, the World Bank's Poverty and Prosperity Report has been published annually. The last report was released in October 2018. The key indicator was that the international poverty line was set at \$ 1.9 per person per day. However, new definitions and dimensions of poverty are being introduced. According to the World Bank, 736 million people (10 percent of the population) are living in extreme poverty (less than \$ 1.9 per day), and almost half of the world's 3.4 billion people live on less than \$ 5.5 a day.

The term "low-income population" was used instead of the concept of "poverty", and poverty has been a "closed topic" in our country for many years. It is no secret that this has led to various misunderstandings. Priorly under the former totalitarian regime, there was a policy of equalization of all people, deprivation of property, especially the exclusion from entrepreneurial activity. The share of the poor in Uzbekistan was 19.5% of the total population in 2009, while in 2018 it was 11.4% and decreased by 8.1% (Annual reports of the State Statistics Committee of the Republic of Uzbekistan). This change can be seen as a result of increased economic activity of the population, external migration and economic policies pursued in these areas.

The level of poverty is inversely proportional to the overall level of the economy. Therefore, while poverty is low in countries with strong economies, it is weak in countries with weak economies. Poverty rates vary with economic growth. (Hasanov, 2005).

There is a permanent and transient form of the category of poverty, and permanence is when people are left in a state of poverty for a long time, while transition is a period of falling into a state of poverty (Ulmasov, et.al., 2006). If permanent poverty has a chronic character, transient poverty is conjunctural, i.e., it occurs when the conjuncture is unfavorable, and disappears when the conjuncture is relieved. While poverty is persistent in weak economies, this process is transient in developed economies. While income inequality is a sign of a market system, the presence of the poor in this system is an objective phenomenon. Therefore, poverty cannot be eradicated, but its scale can be reduced. Poverty can be divided into three groups: a) the ordinary poor; b) the extremely poor; c) the poor (Hasanov, 2005).

Ordinary poverty is explained by the fact that the income they earn is not enough for the necessities necessary for the minimum consumption of the family. While they are income earners, they are able to cover only the most basic of consumer goods. Satisfaction of its excess is a problem. At the same time, the main expenditures will be on food, the cheapest clothing and some services. Ordinary poor are deprived of the consumption of most goods and services. They will have no more opportunity than to resume their vital activities.

In social life, the extremely poor consist of consumers of less food, services and non-food products than the average poor, a layer whose consumption is a problem. They mainly spend on food. Debts on payments for various services, in particular utilities, electricity, gas, water and others, will increase. The main part of the income of those in this stratum is spent only on living a minimal life.

The poorer strata of the population include those who are unable to meet even the minimum consumption, the risk of starvation is deepening, and their hopes for the future are fading. They will not have a steady source of income. Satisfies the minimum consumption of earned income, they are forced to get used to hunger. Even the consumption of the food type of the poor is limited in content, which is limited by the consumption of bread, water and some agricultural products. According to statistics, 2.8 billion people, or about half of the world's population, live on less than two U.S. dollars a day. 1.2 billion people, or about 20 percent of the population, live on money worth less than a dollar. As in any country, we have low-income people. Today, one of the main tasks before us is to develop a national standard of poverty (NSP) in our country and to establish appropriate standards. In our opinion, it is necessary to pay attention to the following categories of the population: First, the permanently poor, living alone, pensioners without a breadwinner, the disabled, large families who have lost a breadwinner. The second is young people, women and the unemployed, who can get out of poverty if economic conditions and opportunities are created. Third are ordinary workers with low incomes and those who are temporarily unemployed, who are more likely to fall into poverty. The number of this category is growing rapidly, especially during pandemics. Unfortunately, so far we have not been able to see or hear that most of our citizens are really poor. This is wrong. Unfortunately, according to preliminary estimates, 12-15 percent or 4-5 million of our population is poor.

Table 3

Regional distribution of poverty in Uzbekistan (as a percentage)

Regions	2014	2015	2016	2017	2018	% In 2018 compared to 2014
The Republic of Karakalpakstan	28,8	28,3	27,6	26,3	25,9	0,90
Andizhan	9,9	9,3	8,7	8,0	7,9	0,80
Bukhara	10,7	10,1	9,3	9,2	8,9	0,83
Jizzakh	15,8	15,4	14,8	14,3	14,0	0,89
Kashkadarya	23,5	23,2	22,6	22,4	20,9	0,89
Navoi	14,4	13,9	13,2	12,9	12,2	0,85
Namangan	15,7	15,2	15,0	14,3	14,0	0,89
Samarkand	10,9	10,2	9,7	9,1	8,6	0,79
Surxondaryo	20,5	20,0	19,7	19,2	18,7	0,91
Sirdaryo	18,3	17,7	16,4	16,1	15,3	0,83
Tashkent region	8,5	7,9	7,4	7,0	6,5	0,76
Fergana	8,4	7,8	7,4	7,3	6,6	0,78
Khorezm	15,1	14,3	13,3	12,9	12,5	0,83
Tashkent city	1,5	0,9	0,7	0,6	0,4	0,27
Across the country	14,4	13,8	13,2	12,8	12,3	0,85

Source: Calculated by the author on the basis of data from the Statistics Committee of the Republic of Uzbekistan.

The table shows that the level of poverty is high in the Republic of Karakalpakstan, Kashkadarya and Surkhandarya regions, and the reforms implemented over the past five years have not created the conditions for significant changes in the level of poverty. Partially positive changes were observed in Tashkent (0.27%), Fergana and Samarkand regions, respectively (0.78 and 0.79%).

It is possible to know the number of poor people in exact numbers by the ratio of the percentage of the poverty rate to the population. The population of the country was 30 million 492 thousand 8 hundred people in 2014, this figure was 33 million 724 thousand in 2019. It has a population of 9 million and a population of 3 million in six years. The average annual natural increase was 539 thousand people. According to the analysis, in 2014 the population was 30,492.8 thousand people, while poverty was 14.4% or 4 million 39 thousand people in 2018. Poverty amounted to 32,656.7 thousand, an increase of 12.3% or 4 million. With 16 thousand seven hundred people, no big change is noticeable.

The main problem in reducing poverty in our country is that the link between economic growth and poverty reduction is not large. As a result, the daily income of most poor people does not exceed 10-13,000 soums (\$ 1.0-1.3). Or a family may have both a car and a pet, but if a person is seriously ill, at least 70 percent of the family income goes to treating him. So, can such families be called self-sufficient? "As President, I am troubled every day by the question of what is going on in the vital needs of our people, such as food, treatment, education, dressing their children. Currently, Kashkadarya region is the most vulnerable to poverty. 700,000 people are poor. This represents about 21 percent of the total population. In this situation, leaders in Kashkadarya cannot sit still. In addition, 500,000 people are poor in the Republic of Karakalpakstan, 500,000 in Surkhandarya, 400,000 in Namangan, 210,000 in Jizzakh and 130,000 in Syrdarya" (Mirziyoyev, 2020).

Conclusion

In conclusion, we can say that in order to reduce poverty in our country, first, we need further expand the incomes of the population, their income opportunities. At the same time, it is necessary to increase the income and purchasing power of the population, to increase wages, pensions and social benefits in excess of inflation. Second, in order to increase the income of the population and reduce poverty, it is necessary to awaken the entrepreneurial spirit in the society, to develop gardening and home-based work from the most effective forms of increasing the income of the family budget. In this regard, it is expedient to reduce poverty, to fully realize the inner strength and potential of man, to further increase the main reforming task of the state in creating new jobs.

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Analysis of the state of marketing management in the carpet market of Uzbekistan.

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ABSTRACT

This article examines the main objectives of communication policy in the implementation of products and services that satisfy the client and benefit the company, with an emphasis on expanding relationships with wholesale buyers, based on the functions and characteristics of carpet products.

Keywords: Company, product, buyer, wholesale, function, carpet demand, collection, service.

INTRODUCTION

The analysis of marketing management is carried out in accordance with the concept of a marketing mix, that is, product (product range), price (pricing policy), location (sales organization) and promotion (marketing communications).

Product portfolio development is a critical function of corporate marketing. It manifests itself in the application of traditional or latent technical and material capabilities of the manufacturer to goods and services that have a certain consumer value, satisfy the consumer and benefit the enterprise.

Joint venture SAG The range of products includes various carpets, rugs, carpets and other types of carpets, which differ in their composition, production technology, density, length, size, appearance, design and other technical parameters of the patina.

Today In order to expand the range of carpets sold in the country's markets and meet consumer demand, JV SAG Over 3000 designs are included in approximately 30 collections. The production of carpets has been established. Among them are Tumaris, Zilli, Rodin, Zara, Troy, Iran, Sheikh, Panther, Shosulton, Imperial, Avangard, Super Shaggi ... ", Collections" Isfahan ", " Avangard ", " Babi ", " Imperial coffee "and others. The collections here vary in design. Kovrov are produced in different colors, mainly in 8 colors, so the designs of the collections differ from each other.

Carpet bed dress their quality is determined by the length of the feathers and the number of point feathers per 1 m². Today SAG has up to 2,800,000 nibs per square meter. carpet covering Carpets of this type are not found in any other carpet factory in Uzbekistan. In the table below ...- offered by the enterprisecarpet coveringLet's get acquainted with some of the collections and their characteristics:

Table 1. Sam Antep Gilam SP MCH product collections

Collection "Iran"	Tumaris collection
Density: 1,200,000 nap points per 1 m ²	Density: 1 m ² 400,000 pile points to
Asos ipi: Cotton	Asos ipi: Jute / cotton
Pile height: 11 mm	Pile height: 12 mm
Vors ipi: Rotation beat set	Vors ipi: Rotation beat set
Rope composition: 100% acrylic	Rope composition: 100% polypropylene
Weight: 3.5 kg / m ²	Weight: 2.0-2.5 kg / m ²

Processing types: Overlock, sewn on fringe Design: Eastern classics Cleaning: Detergents, dry cleaning, dry cleaning	Processing types: Overlock, glue Design: Modern, Classic, Abstract Cleaning: Cleaning polypropylene carpets is not a big problem; It is usually sufficient to clean this type of carpet with a vacuum cleaner or standard cleaning agents.
Ponte collection Density: 243,000 pile points per 1 m ² Asos ipi: Jute / cotton Pile height: 10 mm Vors ipi: BSF Rope composition: 100% polypropylene Weight: 1.7 kg / m ² Processing types: Overlock, glue Design: Modern, Classic, Abstract Cleaning: It is usually sufficient to clean this type of carpet with a vacuum cleaner or standard cleaning agents.	Collection "ISFAKHAN" Density: 1 m ² ha 2,880,000 knots Asos ipi: Cotton Pile height: 8 mm Vors ipi: Rotation beat set Rope composition: 100% acrylic Weight: 3.2 kg / m ² Processing types: Overlock, stitched chocolate Design: In the classic style of the East Cleaning: Detergents, dry cleaning, dry cleaning
Carpet Density: Up to 400,000 points per 1 m ² Asos ipi: Jute / cotton Pile height: 12 mm Vors ipi: Twisted Hit Set Rope composition: 100% polypropylene Weight: 2.4 kg / m ² Processing types: Overlock Design: Modern, Classic, Abstract Cleaning: It is usually sufficient to clean this type of carpet with a vacuum cleaner or standard cleaning agents.	VELUR Vorsov characteristic Ish.Chiq ...: Level CUT, Tola: Frieze. Fiber Weight: 3000Dtex Frize The total weight of the vortex is 900 g / m ² (± 5%). Pile height 10mm Material: Single layer 100% polypropylene fiber (210 g / m ²) s Density 37/10 cm X 1/8 inch Base carboxylate latex SBR 1050 g / m ² with Total weight: 1800 gr Overall balance: 11.5mm

The main activity of SAG LLC is the production, sale and profit of carpets. For a company, the wider the product range, on the one hand, the higher the level of customer satisfaction and competitive advantage in the market.

Table 2. LLC "SAG" assortment analysis (as of April-May 2020)

No.	Range	Sales volume (m2)	For sale share
1	Carpet	371766	83.89%
2	The corridor	58364	13.17%
3	Carpet	9483	2.14%
4	Other landing pages	3545	0.8%
5	General	443158	100%

As can be seen from the table, carpets accounted for 83.89% of total sales, and the main revenue came from the sale of carpets with 81.22% of revenue. There is also a demand for corridors, the share of which in sales averaged 13.17%. Carpet receipts are also a separate component of the assortment, their share in the revenue for the period amounted to 1.83%.

It should be noted that the volume of sales of carpet collections offered by the company is not the same. To determine this, we use the ABS analysis method.

Carpet collections of SAG LLC go through the stages of ABC analysis:

1. Determine the range of carpets collections offered by the company:
The range of corporate carpet collections includes Imperial, Iran, Sheikh, Almira, Zara, Aladdin, Fortuna, Super Shaggy, Troy, Imperial Gray and others.
2. Calculate the average yield for each collection;
3. Determination and placement of the share of each product in the total revenue in the form of growth:

Table 3 Sam Antep Gilam SP Participation of LLC products in the company's income.

Collection name	Income share	Growth style
Isfahan	19.45%	19.45%
Tumaris	18.39%	37.84%
Rodin Gray	11.40%	49.24%
Zilli	9.86%	59.1%
Emir	6.98%	66.08%
Ponte	5.24%	71.32%
Reflex	4.62%	75.94%
Therapy	4.61%	80.55%
Vanguard	2.89%	83.44%
baby	2.87%	86.31%
X (20 others)	13.69%	100%
General	100.00%	

4. Classification of products according to their importance for the enterprise:

Table 4 Sam Antep Gilam SP Assess the importance of the company's products for the company

Collection name	Income share	Growth style	Grouping
Isfahan	19.45%	19.45%	BUT
Tumaris	18.39%	37.84%	BUT
Rodin Gray	11.40%	49.24%	BUT
Zilli	9.86%	59.1%	BUT
Emir	6.98%	66.08%	BUT
Ponte	5.24%	71.32%	BUT
Reflex	4.62%	75.94%	BUT
Therapy	4.61%	80.55%	B
Vanguard	2.89%	83.44%	B
baby	2.87%	86.31%	B
X (20 others)	13.69%	100%	BC
General	100.00%		

In our case, Group A (15-80% by law) Sheikh, Imperial, Iran, Aladdin, Almira, Zara, Fortuna (23% of the range) accounted for 75.94% of the total revenue, Group B and Group C Super Shaggy, the rest part of the proceeds came from Troy, Imperial Gray and 20 other collections. It is clear that for an enterprise group A fees are the main source of income.

By dividing products into such groups, an enterprise can have a report that clearly indicates which group of goods is the main source of income.

Sam Antep Gilam SP In the company's income from the company's products Another area that is in the spotlight is the combination of shape and color of the carpets. In recent years, we have launched the production of carpets of any size, depending on the wishes of the sculptor, that is, we have introduced work on individual orders. Today our task is to introduce the production of gills of various shapes (round, oval, complex shapes). At the same time, consumer demand for design can be fully satisfied.

Another aspect of the brand's policy is to increase the density of the weaving of carpets, that is, to increase the softness and functionality of the carpets. In this regard, one can single out the company's management policy aimed at modernizing production. He is currently working on investment projects to further improve production. Areas such as increasing the range of yarns used in carpets, ensuring color fastness, expanding the range of rugs are also features of our policy to improve the quality of our products.

Developed market relations are impossible without innovation, therefore the company pays great attention to scientific research and seeks to implement the results of scientific research.

Sam Antep Gilam SP The pricing policy of the LLC is based on the functional purpose of the product and the purpose of the purchase. In this case, the classification of the company's goods is the main criterion for determining their price.

Category A: Products that confirm their status to the consumer, recognized as an interior item, are made of high quality raw materials and have individual properties. Usually these products are part of a collection and are aimed at meeting the needs of each consumer;

Category V: made from high quality raw materials, differ in design. but goods intended for the high and middle income groups, including mass design and fashion consignments;

Category S: Mass-produced carpets according to the needs of the population. Their main feature is that consumers are focused on the plural, the harmony of price and quality, as well as compliance with the speed of order fulfillment.

Category D. Carpets and furniture products for public places, enterprises and organizations.

For each product category Sam Antep Gilam SP LLC develops its own pricing policy. Prices for some types of products manufactured by the company in 2021 are shown in the table below (Table 2.7).

Table 5. Market price of SAG LLC carpets as of April 1, 2021

№	Collection name	VAT you	VAT included (retail price)
1	Isfahan	373300	485300
2	Tumaris	324700	422050
3	Rodin Gray	243300	316250
4	Zilli	132200	158700
5	Emir	133300	160,000
6	Ponte	248000	330050
7	Reflex	135600	165600
8	Therapy	243300	316250
9	Vanguard	99700	119600
10	baby	99700	119700

When developing the company's pricing policy, the emphasis is on the prices of competitors, on the other hand, it is noted that the company works in coordination with domestic and foreign partners.

The joint venture LLC SAG is the leader in the carpet market in all respects. Today, the company's carpet products are sold in more than 500 retail outlets throughout Uzbekistan.

In each region, JV SAG has its own official dealers and stores, of which there are more than 20. (...-

table) Dealers are available in almost all major cities of the country: Tashkent, Samarkand, Navoi, Bukhara, Urgench, Nukus, Karshi., Termez, Namangan, Andijan, Fergana, Kokand, Jizzak, Gulistan.

Table 6. Official dealers and shops of SAG LLC

No.	City name	Name of shop	The address
1	Tashkent	"WORLD OF RIGHT CARPETS"	Kuksaroy street, Takhta bazaar
2		"RIGHT CARPETS"	TXY, Shopping complex Bek-tupi
3		SAG	Koshbegi massif, KXY detachment 14
4		SAG	Chinabad, Bardavam street 27
5		HOME IDEA	TXY power, Honey town
6		SAG	Chilanzar, st. Bogiston 4A
7	Samarkand	SAG	Ore fortress 229
8	Navoi	SAG	King of Victory, 197
9	Buxoro	SAG	Xuyanurobod kuchasi, 11
10	Urgench	SAG	Dedicated 1 home 1
11	Nukus	SAG	J. Aimirzaeva, 93
12	Against	SAG	Uzbek power 405
13	Termez	SAG	Development 47A
14	Namangan	SAG	Girvonsoy, 11
15	Andijan	SAG Kashmir shop	Independence 21
16		SAG	Kusharik dasahi kuchasi 1
17	Fergana	SAG	Joydam's Strength 24
18	Kokand	SAG	A. New Kuchasi 147A
19	Jizza	SAG	Leisure market
20	Guliston	SAG	Microdistrict array

The advertising and communication policy of JV SAG LLC is aimed at providing consumers with more information. First of all, electronic media are used, the company's website (<https://www.sag.uz/uz>), telegram, facebook, instagram, twitter pages and social media channels. The company also pays great attention to outdoor advertising. Due to the functions and characteristics of carpets, the company pays great attention to expanding contacts with wholesale buyers. Communication policy is one of the main tasks of the marketing department of the enterprise. The SAG joint venture is also trying to establish trading houses abroad. For example, March 9, 2020 The opening ceremony of SAG Uzbekistan Carpets and Gulnor Silk Products House took place in New York.

According to the Uzbek Embassy in the United States, the mall is the second Uzbek national exhibition of light industry in the United States, which opened in 2019 in Philadelphia.

The joint venture SAG LLC pays special attention to personnel development. This can be seen from the data in the table below (Table 2.9).

Table 7 Support program for employees of JV LLC SAG in 2020

Expenditure	Included measures	Price
Seminars and trainings	Professional development of personnel, training, organization of seminars	30 million soums
Loyalty programs for the company	Provide mentors to employees with 10, 15, 16 years of experience.	25 million soums
	Bonus KPIs	180 million soums
	Diseased leaves	26.5 million soums
	Maternity leave	16.3 million soums
Health care	Periodic medical examinations and rehabilitation programs at the Bionur Med Service Medical Center.	50 million soums
take food	Organization of free meals for employees	3.5 billion soums
Transport	Delivery of employees to their workplaces by official transport	500 million soums
	Entertainment	95 million soums
	EH&S costs	40 million soums
Total costs		4.462 billion soums
Cost per employee		4 960 million soums

The company takes certain measures to ensure the safety of its employees. For example: all workers and employees are fully provided with special clothing at the expense of the company; All employees are fully equipped with personal protective equipment. Particular attention was paid to protecting the health of employees, especially during the quarantine period;

Provide workers with milk and dairy products in accordance with the norms; Full provision of workers and employees with detergents; Full reimbursement of the costs of labor protection and equipment at the expense of the

enterprise, etc.

In addition, all benefits and rehabilitation measures specified in the government contract are funded by the company.

The results of the analyzes performed showed that SamAntepGilam LLC applies a unique approach to marketing management, which consists in technological and technical superiority over competitors and product quality assurance. Given the fact that this approach has yielded good results in starting the company, it continues to make a significant contribution to the company's success in the carpet market.

However, today there are dramatic changes in the conjuncture of the national and foreign markets and the complication of the behavior of potential consumers, which creates conditions for the development of marketing activities. This requires an increased focus on customer communication, sales and after-sales service.

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HUMAN CAPITAL AND ECONOMIC GROWTH IN UZBEKISTAN: CORRELATION AND REGRESSION APPROACH

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ABSTRACT

Human capital and economic growth have a strong correlation. Human capital affects economic growth and can help to develop an economy by expanding the knowledge, health and welfare of its people. Human capital is the power to change a life. The global challenge for human capital development, especially educational capital, health capital and living standards are ensuring the socio-economic progress. This paper focuses to the relationship between human capital development and economic growth in Uzbekistan. The increasing the human capital index by 1% will lead to increase the GDP by 1.03%, the increasing the government spending on health by 1 % will lead to an increase in - health capital by 1.3 %, educational capital by 1.2%.

Keywords. Human, capital, economy, growth, correlation, regression.

INTRODUCTION

Human capital is the main wealth and the most valuable resource of any society, and the main criteria for socio-economic progress. The problem of researching the humanity, the formation of human capital, aggregate creative qualities and abilities, investment in human capital is one of the important problems of world science. Therefore, the XXI century remains relevant to research of human capital and its development. Human capital has been the important in socio-economic development for the past half century. Its outstripping, in fact explosive growth is gradually displacing it in the structure of GNP and now occupies about 80% in the structure of the national wealth of developed countries. In 2020, it accounted for 48%, natural resources - 20%, and fixed capital - 32%. According to the World Bank, at the end of the 20th century, the value of the total world human capital was 550 trillion USD, which is more than eight times more than world GDP [1].

Prospects for the further socio-economic development of Uzbekistan are associated with the qualitative development of human creative abilities, which are becoming the main factor in the development of the economy. The human capital of a nation is one of the main components of the national wealth of a society. Therefore, there is an urgent need to study the problems of human capital development, expand the possibilities for its further development, as well as develop scientifically grounded recommendations for the formation and more complete implementation of human capital, determined the relevance of this study.

Literature review. In 1961 the phrase was used by Theodore Schultz and Garry Becker developed this idea since 1965, substantiating the effectiveness of investments in human capital and formulating an economic approach to human behavior. Schulz made a huge contribution to the formation of the theory of human capital at the initial stage of its development, to its acceptance by the scientific community and its popularization. He was one of the first to introduce the concept of human capital as a productive factor. And he did a lot to understand the role of human capital as the main engine and foundation of industrial and post-industrial economies. Schultz considered the main results of investment in a person to be the accumulation of people's ability to work, their effective creative activity in society, and the maintenance of health. He believed that human capital has the necessary characteristics of a productive nature. Human capital is able to accumulate and reproduce. The theory of human capital is based on the achievements of institutional theory, neoclassical theory, Neo Keynesianism and other private economic theories. Its appearance was the response of the economic and related sciences to the demand for the real economy and life. There was a problem of in-depth understanding of the role of a person and the accumulated results of his intellectual activity on the pace and quality of development of society and the economy [2].

The impetus for the creation of the theory of human capital was the statistical data on the growth of the economies of the developed countries, which exceeded the calculations based on taking into account the classical factors of growth. An analysis of the real processes of development and growth in modern conditions led to the establishment of human capital as the main productive and social factor in the development of a modern

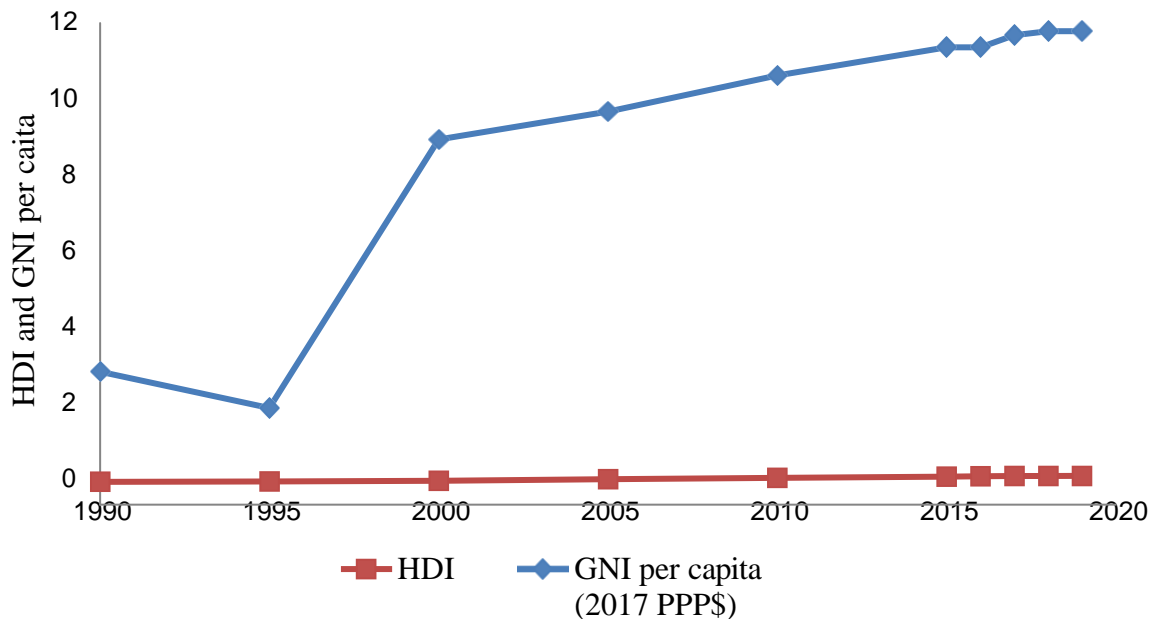
economy and society. The concept of human capital is a natural development and generalization of the concepts of the human factor and human resource; however, human capital is a broader economic category. The economic category "human capital" was formed gradually, and at the first stage it was limited by the knowledge and ability of a person to work. Moreover, for a long time, human capital was considered only a social factor of development, that is, a cost factor from the point of view of economic theory. It was believed that investments in upbringing and education are unproductive and costly. In the second half of the 20th century, the attitude towards human capital and education gradually changed dramatically. Human capital is a measure of the person's ability to generate income. Human capital includes innate abilities and talent, as well as education and acquired qualifications.

The level and pace of economic development in all countries of the world are increasingly dependent on the degree of development of human capital. Therefore, increasing the level and quality of human capital has become a priority area of economic policy in many countries. The modern concept of human capital has its own historical prerequisites, individual, special and universal patterns of occurrence. Taking into account the above, in our opinion, human capital is health, knowledge, work and quality of life.

Analysis and results. The most important strategic goal of Uzbekistan is to become one of the developed countries of the world and ensure a decent life for its citizens. A clear, clear and deeply thought-out program of action is being implemented in the country, and the organizational, legal and practical, consistent and systemic measures taken fully contribute to the implementation of democratic, political and economic reforms, social transformations aimed at creating ample opportunities for the comprehensive implementation of professional, intellectual and the spiritual potential of a citizen and society as a whole.

Human development index (HDI) and GNI per capita. Uzbekistan's HDI value for 2019 is 0.720—which put the country in the high human development category—positioning it at 106 out of 189 countries and territories. Between 2000 and 2019, Uzbekistan's HDI value increased from 0.599 to 0.720, an increase of 20.2 percent. Table A reviews Uzbekistan's progress in each of the HDI indicators. Between 1990 and 2019, Uzbekistan's life expectancy at birth increased by 5.2 years, mean years of schooling increased by 2.7 years and expected years of schooling increased by 0.8 years. Uzbekistan's GNI per capita increased by about 115.6 percent between 1990 and 2019[3].

Figure1. HDI and GNI per capita (2017 PPP\$)



Source: URL: <http://hdr.undp.org/en/countries/profiles/UZB>

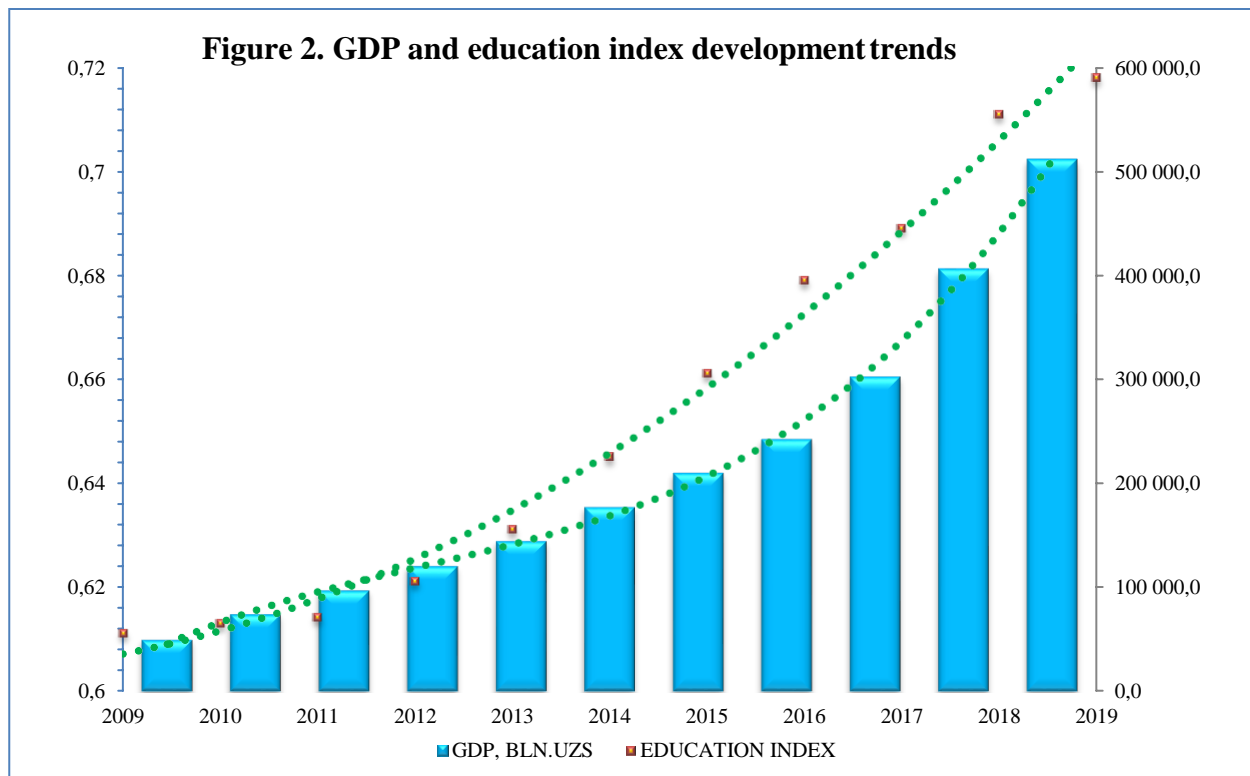
Education index and GDP. Education is a basic element of the country's socio-economic development. The development of society, ensuring its safety, the quality of life, achieving a world economic level, mastering new technological capabilities and social progress primarily depends on education and the quality of teaching process.

Education is one of the fundamental factors of development. Countries can achieve economic development without investment in education capital. Education enriches people's understanding of themselves and world. It improves the quality of their lives and leads to broad social benefits to individuals and society. Education raises people's productivity and creativity and promotes entrepreneurship and technological advances. In addition it plays a very crucial role in securing economic and social progress and improving income distribution.

The most important strategic goal of Uzbekistan is become one of the developed countries of the world and ensure a decent life for its citizens. The organizational, legal and practical aspects, consistent and systemic measures taken fully contribute to the implementation of democratic, political and economic reforms, social transformations aimed at creating broad opportunities for the comprehensive implementation of the professional, intellectual and spiritual potential of a citizen and society as a whole.

In 2019, to the social sphere of Uzbekistan spent 79.7% of state budget expenditures, 28.4% are for education and 12.7% for healthcare. The annual increase in state budget expenditures on education is from 6-8%. More than 70% of government expenditure allocated for secondary education. Annual government expenditure on education ranges from 6.4 - 7.3% of GDP, since this figure reaches 7.7% in countries with a high education index[4].

During 1990-2019 Uzbekistan's GDP in current prices increased by \$ 40.3 billion (3.3 times) to \$ 57.9 billion; the change occurred by \$ 10.9 billion due to population growth by 12.6 million, as well as by \$ 29.4 billion due to an increase in GDP per capita of \$ 890.0. The average annual GDP growth in Uzbekistan was at the level of \$ 1.4 billion, or 4.2%. The average annual GDP growth in Uzbekistan in constant prices was 4.3%. The share in the world decreased by 0.011%. The share in Asia decreased by 0.14%. The minimum of GDP was in 2001 (\$ 11.1 billion). The maximum GDP was in 2015 (\$ 81.8 billion). During 1990-2019. GDP per capita in Uzbekistan increased by \$ 890.0 (2.0 times) to \$ 1,756.0. The average annual growth of GDP per capita in current prices was at the level of \$ 30.7 or 2.5% [5]. (Fig2)



Health capital and Demographic policy. Health capital is an integral part of human capital, investment in which is expressed in maintaining efficiency by reducing morbidity and increasing the productive period of life. The level of health largely depends on the quality of health services that accompanies a person from birth to old age. Decreasing the health, morbidity, disabilities are expressed in disability. Of course, the fewer diseases, the higher level of population health and return of health care investment. However, today society is faced with problems that affect the formation of health capital.

Non-communicable diseases such as cancer, cardiovascular disease, diabetes and chronic respiratory diseases. Diseases such as cardiovascular disease, stroke, malignant neoplasms, chronic respiratory diseases and diabetes mellitus are the main causes of disability and death in Uzbekistan. They are mainly associated with risk factors for high blood pressure, tobacco and alcohol use, high blood cholesterol, overweight, inadequate intake of fruits and vegetables, and low physical activity.

In 2016 alone, non-communicable diseases claimed the lives of 40 million people, accounting for 70 percent of all deaths worldwide. It is known that in our country, non-communicable diseases cause 78 percent of all deaths every year. In 2017, diseases of the circulatory system (69 percent), including ischemic heart disease, arterial hypertension and their complications (myocardial infarction, cerebral stroke), occupied the first place in the overall structure of sex- and age-standardized indicators of causes of death (69 percent). They are followed by malignant neoplasms (8 percent), diabetes mellitus (3 percent) and chronic respiratory diseases (3 percent). Experts note that 31 percent of premature deaths from non-communicable diseases can be prevented or delayed by preventing risk factors and improving the organization and provision of medical care for patients with non-communicable diseases. As of October 31, 2020, the number of people infected with coronavirus is 66,628, deaths - 563 (0.8%), recovered - 63,864 (95.9%), now 2201 (3.3%) people are sick. In Uzbekistan, measures are being consistently taken to prevent, treat and control this type of disease, their risk factors, and to reduce premature mortality and morbidity [6].

Uzbekistan becoming with a growing population. In terms of its demographic potential, it is one of the largest countries in the CIS. Currently, the demographic situation of the republic is characterized by a moderately expanded population growth, which is due to the impact of the entire system of transformation of economic and social relations, as well as changes in the reproductive behavior of the population. As of January 1, 2020, the population of Uzbekistan amounted to 33,905,242 thousand people, including 17,144.1 thousand people (50.5%) in cities, 16761.1 thousand people (49.5%) in rural areas. This happened as a result of the improvement of the registration system and the reform of the civil construction system, construction of cheap houses. The total population growth in 2020 amounted to 13297.5 thousand. people, in relation to 1991 increased by 64%. The average annual growth rate was 1.55%. Analysis by regions of the republic showed that in 2019 the largest population was observed in Samarkand - 11.4% (share in the total population of the republic), Fergana - 11.1%, Kashkadarya - 9.7% and Andijan - 9.2 % areas[6].

The dynamics of the population in Uzbekistan over the past period was characterized by changes in the birth rate, mortality and population migration. By In 2019, 815,939 births were registered, respectively, the birth rate per 1000 population was 24.5.0 ppm and, compared to the same period in 2018, increased by 1.2 ppm.

In 2019, 154.9 thousand deaths were registered, respectively, the mortality rate was 4.7 ppm and compared to 1991, decreased by 1.4 ppm.[7]

Despite this, in general, we can talk about an increase in the birth rate as a stable trend. This is due to factors such as urbanization, an increase in the educational and cultural level of the population, the involvement of women in production activities, a significant reduction in infant and child mortality, and the transformation of family and marriage relations.

Uzbekistan with an average life expectancy of 74.6 years, including 72.8 for men, 77.4 for women and ranks 108th in the world in 2019, increased by 3.3 years compared to 2000. If in 1990 the average age of residents was 19.6 years, then in 2019 it was 27.8 years, including 27.1 for men and 28.4 for women.

There is a change in the age structure of the population, favorable from the point of view of the ratio of demographic and economic growth, the share of the working age population is increasing, as a consequence of the high birth rate in previous years. At the beginning of 2020, the working-age population increased from 22.1 million to 22.4 million compared to the beginning of 2019. In 2019, a large group of the population of Uzbekistan - 66.1% - consisted of persons aged 15 to 64; at the age from 0 to 14 - 29.1%; elderly people 65 and older - 4.8%. The share of the working-age population in the total number decreased from 66.5% to 66.1%. In 2020, the

number of children and adolescents (0-14 years old) increased from 9.6 million to 9.9 million in comparison with the previous year. At the same time, the share of this category of the population in the total number increased from 28.9% to 29.1%. The population over the working age increased from 1.5 million to 1.6 million, or 6.6%. Accordingly, their share in the total population increased from 4.6 to 4.8%[8].

Life expectancy and government expenditure to healthcare. For a long time, healthcare spending in Uzbekistan amounted to 5.1-6.4% of GDP, in the world they are at the level of 8%, and in developed countries - 10%. Achieving the amount of funding that ensures the sustainability of the socio-demographic situation and health capital in the country is an important task for Uzbekistan. In 2019, healthcare spending in Uzbekistan accounted for 6.4% of GDP[8]. The country is consistently taking measures to prevent, treat and control diseases and their risk factors, reduce premature mortality and morbidity of the population. Investments are aimed at the purchase of medical equipment, express tests, medicines and personal protective equipment, as well as additional material incentives for doctors and the construction of quarantine zones and hospitals, the maintenance of citizens in these institutions.

It is clear that good public health is the result of a well-thought-out and long-term health development program. Thus, good health is a guarantee of a longer life expectancy, higher labor productivity, therefore, health care costs are a profitable investment with a long-term and constantly increasing return. Government spending on health care is directly proportional to health capital formation. A paired regression and correlation model of the impact of government spending on health capital formation shows that an increase in government spending on health by 1 % will lead to an increase in health capital by 1.3 %.

Conclusions:

Achieving the set target parameters requires an increase in both quantitative and qualitative indicators of the entire education system. Despite the various levers of government at the disposal of the state, the effectiveness of regulation of the education system remains low, as evidenced by the unresolved problem of the quality of education. This requires a systemic reform and radical improvement of the education system in the country, raising the process of training highly qualified personnel with modern knowledge and high spiritual and moral qualities to a qualitatively new level. Investment to education is directly proportional to education capital. Increasing the education investment by 1 percent will lead to an increase in education capital by 1.2 percent; increasing the education index of 1 percent would result to GDP increase by 1.6 percent.

Health capital formation shows that an increase in government spending on health by 1 % will lead to an increase in health capital by 1.3 %. Current mechanism in field of health care are not effective and need for improvement; should be implemented the medical insurance system, also should be improved institutional regulation; health care financing mechanism is not stimulating the health care system development; in field of communicable disease, health care need modern diagnostic systems, especially in condition of pandemic COVID-19; diseases such as cardiovascular, stroke, malignant neoplasms, chronic respiratory diseases and diabetes mellitus are the main causes of disability and death in Uzbekistan, that's why teaching the population to healthy lifestyle, healthy diet and physical activity are very necessary; teaching the population to medical, sanitary and hygienic culture, main attention should be paid to the prevention, not to treatment of diseases; medical service prices are expensive, we have to decrease the prices through free competition; preparation of qualified medical staff, formation of material and technical base; creation of favorable living conditions and assistance in stabilizing health are becoming priority goals in modern society, in particular, providing the population with safe goods and services, improving utilities, protecting the environment, reducing the exhausting gases, industrial wastes; increasing the investment volume to health care system, because health capital is a national treasure, because it has a noticeable effect on the productivity of social labor, and hence on the dynamics of the economic development of society; human health cannot be acquired or restored in a short time. Moreover, the capital of human health accumulated over a lifetime can be instantly destroyed due to emergencies; the quality of health capital largely determines the lifestyle of the of human: the level of social, economic and labor activity, the degree of migratory mobility, familiarization with modern achievements of culture, art, science, technology and technology, the nature of leisure and recreation.

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Analysis of the current state of the sphere of self-employment of the population in the Republic of Uzbekistan.

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ABSTRACT

The article considers the features of the formation and legal basis of self-employment of the population in the Republic of Uzbekistan. The current state of the sphere of self-employment of the population in the Republic of Uzbekistan is analyzed. Recommendations are given to support the activities of the self-employed, the main directions for improving the self-employment of the population are proposed: strengthening financial support in the form of loans, increasing the degree of confidence of citizens in the economic, tax, and anti-corruption policies of the state and public administration bodies. It is concluded that it is necessary to develop self-employment, as it helps to reduce social tension and unemployment, as well as will enable the population to realize their labor potential and acquire entrepreneurial skills in Uzbekistan.

Keywords: employment, self-employment, active population, labor relations, labor market, digital economy, entrepreneurial activity, labor income, financial support.

INTRODUCTION

Currently, Uzbekistan is implementing large-scale reforms in public administration in all sectors of the economy and industry. The activities carried out within the framework of the Action Strategy for the five priority areas of Uzbekistan's development in 2017-2021 (hereinafter referred to as the Action Strategy) cover all spheres, aspects, and forms of state participation in the management, regulation, coordination, and stimulation of the economic, social and political spheres, both at the national and regional levels.

The fourth direction, called "development of the social sphere", is aimed at ensuring employment of the population, especially young people, social protection and health of citizens, improving science, education, culture, and sports, implementing measures to develop road transport, engineering, communication, and social infrastructure.

Literature review.

The problems of employment in classical literature were considered in the works of such great scientists, John Keynes "The general theory of employment of interest and money", as well as Schumpeter's "Theory of economic development".

Foreign economists R. Boden, D. Blanchflaver, P. Clark, D. Vipyams, M. Taylor T. Bates, in their economic works, dealing with the problems of self-employment, made a significant contribution to the development of self-

employment, determined its role in economic development, its features in various fields of activity, and also outlined the prospects for its further development. Russian scientists such as V. M. Zherebin, I. R. Bugayan, N. M., M. V. Udaltsova Kraeva, V. M. Manevich, M. S. N. N. Abakumova, Toksanbayeva, and others studied various aspects of self-employment.

However, foreign economists, of course, cannot adequately reflect the reasons underlying the formation of self-employment in Uzbekistan, and its specific features. The contribution to the scientific development of various aspects of self-employment was made by such outstanding scientists of our country as M. K. Pardaev, G. H. Kudratov, U. H. Khudoiberdiev, G. M. Shadieva, O. M. Pardaeva, Sh. O. Kuvandikov.

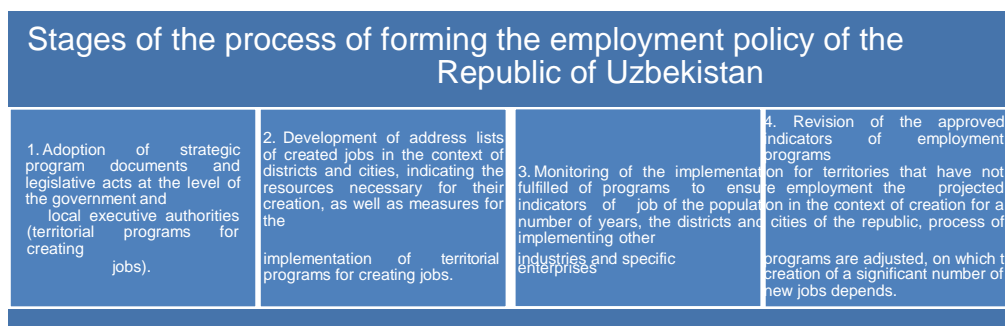
Research methods.

In the course of the research, the following methods were used: monographic-the study of researchers' opinions about the problem under consideration, analysis and synthesis, analysis of information when writing an article, comparative analysis, grouping, methods of logical analysis

Analysis and results.

In order to obtain sufficiently good results in the field of employment, within the framework of the Strategy, large-scale work has been carried out in the field of economy and social policy of the state.

The stages of the formation of employment policy in the Republic of Uzbekistan are shown in the following diagram:



During the period 2017-2021, economic and political changes were implemented, under the leadership of the President of the Republic of Uzbekistan Shavkat Mirziyoyev, institutional and legal mechanisms for state regulation of employment and external labor migration were created.

According to the International Monetary Fund (IMF), real GDP growth in 2018 was 5.4%, and in 2019-5.6%. Despite the decline in this indicator to about 0.7% in 2020 during the pandemic, the IMF forecasts GDP growth in the region of 5.5-6% until 2025. Uzbekistan is one of the three CIS countries that maintained positive growth rates in 2020, with an average GDP growth rate of 5.2%, employment was maintained at the level of 67-69%. In 2020, the volume of Uzbekistan's gross domestic product (GDP) at current prices amounted to 580.2 trillion soums, an increase of 1.6% compared to 2019. The impact of economic growth on productive employment depended not only on its pace but also on how effectively it is transformed into the creation of productive jobs. There was a direct link between growth, employment, and poverty. Despite the fact that demographic factors also exerted pressure on the labor market, the poverty rate was reduced from 12% to 11% in 2019.

According to the State Statistics Committee, by the end of 2020, the economically active population of Uzbekistan amounted to 14.8 million people, of which 13.2 million (89.5%) are employed, and 1.55 million are unemployed. That is, the unemployment rate rose to 10.5%

The implementation of reforms within the framework of the Action Strategy has led to a significant increase in the number of normative legal acts adopted annually. Thus, the total number of regulatory legal acts adopted in 2020 is more than 2 times higher than in 2016. Moreover, the number of decisions of the President of the Republic of Uzbekistan has sharply increased (511 acts in 2018 against 128 in 2016) and the Cabinet of Ministers of the Republic of Uzbekistan (553 in 2018 against 217 in 2016).

The process of developing and making decisions by the highest state authorities is complex, time-consuming, and requires a high degree of awareness about the current problems of economic and business

development, civil society, and political activity, as well as measures to eliminate these problems. High rates of

making complex and, at the same time, very accurate and targeted decisions are provided by the results of huge research and expert-analytical activities. In the republic, a set of measures to ensure employment of the population is being systematically implemented.

In order to implement the tasks defined in the Action Strategy, the Ministry of Labor was transformed into the Ministry of Employment and Labor Relations by Decree of the President of the Republic of Uzbekistan No. UP-5052 dated May 24, 2017 "On measures to further improve the state policy in the field of employment and radically improve the efficiency of the work of labor bodies". This reform is aimed at introducing new approaches to the implementation of state employment policy, developing the infrastructure of the labor market, including on the basis of public-private partnership, implementing effective measures to employ the unemployed population, especially young people.

Various aspects of employment are regulated by the following regulatory documents:

The Law of the Republic of Uzbekistan "On employment of the population" (20.10.2020, ZRU-642).

The Law of the Republic of Uzbekistan "On private employment agencies" (16.10.2018, No. ZRU-501)

The Law of the Republic of Uzbekistan On Amendments and Additions to the Law of the Republic of Uzbekistan "on honest agencies of the profession" (adopted by the Legislative Palace on July 22, 2020, approved by the Senate on August 7, 2020)

By the Decree of the President of the Republic of Uzbekistan dated December 1, 2017 "On measures to radically improve the system of state support for persons with disabilities".

The Decree of the President of the Republic of Uzbekistan dated 24.05.2017 N PP-3001 "On measures for organizing the activities of the Ministry of Employment and Labor Relations of the Republic of Uzbekistan" approved a program of comprehensive measures to improve the activities of labor and employment agencies, which provides: development and adoption of a regulatory legal act to improve the methodology for determining the number of people in need of employment, including the methodology for household surveys on employment issues; development and approval, in accordance with the established procedure, of a Regulation on the procedure for determining the number of jobs created, including permanent ones, based on data on changes in the number of active payers of state social insurance contributions and individuals paying personal income tax; improvement of the procedure for providing employers with information about available vacancies, providing for the mandatory provision of this information by all employers-legal entities and mechanisms for their submission in electronic form; development and introduction of the draft law "On non-governmental organizations for the promotion of employment of the population (recruiting agencies)", which provides for the definition of the rights and responsibilities of non-governmental organizations engaged in activities in the field of employment and employment promotion of the population; development of the procedure for applying social incentive measures to employers who create new jobs, as well as those who employ persons belonging to socially vulnerable categories of the population, primarily graduates of vocational colleges, persons with disabilities, former military personnel by issuing them a certificate confirming their achievements; organization of the study of foreign experience on the recommendations of the ILO and other international organizations with the aim of introducing international labor norms and standards into national legislation, as well as best practices of the ILO member countries, etc.

- Resolution of the President of the Republic of Uzbekistan No. PP-3839 of July 5, 2018 "On additional measures to further improve the system of external labor migration of the Republic of Uzbekistan",

- Resolution of the President of the Republic of Uzbekistan No. PP-3782 of 11.06.2018 "On organizational measures to stimulate the employment of socially vulnerable segments of the population"

In accordance with the resolution, from August 1, 2018, the following benefits were provided to entrepreneurs of a separate category:

- the priority right to conclude an agreement on conducting competitive bidding for the sale of state-owned objects at "zero" cost;

- payment of rent for an object of state property in the amount of 50 percent of the minimum rental rate.

The Procedure for applying these preferences has been developed and approved by the Ministry of Finance

Commercial banks are recommended to allocate loans to certain categories of business entities for up to 18 months with a three-month grace period for replenishing working capital and for 3 years with a six-month grace period for the purchase of equipment and consumables.

The remuneration fund for all employees of enterprises of public associations of persons with disabilities,

whose at least 50 percent of the full-time staff consists of persons with disabilities, is subject to a single social payment at the rate of 4.7 percent with the distribution of the amount of a single social payment.

Article 25 of the law "On Social Protection of Disabled People" obliges state institutions and private enterprises, where at least 20 people are employed, to book at least 3% of jobs for people with disabilities ⁴. Such a quota is also provided for in article 43 of the new law "On the rights of persons with Disabilities", which entered into force in 2021 ⁵.

Article 337 of the Tax Code provides for legal entities to reduce the tax rate by 1% for each percentage of employed persons with disabilities above the norm of 3% of the quota⁶[10].

- Resolution of the President of the Republic of Uzbekistan dated March 5, 2019, No. PP-4227 " On the state order for ensuring employment of the population and organizing new jobs in 2019

- Resolution of the President of the Republic of Uzbekistan dated 8.06.2020.

- No. PP-4742 "On measures to simplify state regulation of entrepreneurial activity and self-employment"

- Decree of the President of the Republic of Uzbekistan dated August 24, 2020, No. UP-6044 "On measures to radically improve licensing and licensing procedures"

- Resolution of the President of the Republic of Uzbekistan dated September 15, 2020, No. PP-4829 "On measures to implement a system of safe, orderly and legal labor migration"

Resolutions of the Cabinet of Ministers of the Republic of Uzbekistan

- Resolution of the CM of the Republic of Uzbekistan No. 877 of October 28, 2017, approved a new Regulation on the procedure for forming a state order for creating jobs and training personnel, taking into account the current and future needs of the labor market in order to ensure a comprehensive solution to employment issues, strengthen the effectiveness of measures to employ the unemployed population, increase the level of professional training, achieve a balanced labor market.

- Resolution of the Cabinet of Ministers of the Republic of Uzbekistan on December 22, 2018, № 1011 "O improving the methodology for determining the population in need of employment, including the methods of household surveys on employment, as well as the development of the balance of labor resources, employment and employment of the population"

Resolution of the Cabinet of Ministers of the Republic of Uzbekistan dated September 12, 2018 No. 725 "on measures for further improvement and a radical revision of the system of organized employment of citizens of the Republic of Uzbekistan abroad"

- Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 806 dated December 23, 2020 "On approval of the regulations on the procedure for carrying out activities by a self-employed person"

The provision provides for:

- * The procedure for registering self-employed persons with the state tax service;

- * features of the implementation of labor activity by self-employed persons;

- * regulation of civil law relations between self-employed persons and users of their services (works).

⁴ Resolution of the President of the Republic of Uzbekistan dated June 11, 2018 "On organizational measures to stimulate employment of socially vulnerable segments of the population"

⁵ Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 23 dated January 18, 2021 "On approval of the concept of development of the state youth policy in Uzbekistan until 2025"

⁶ The Regulation on the procedure for establishing and reserving the minimum number of jobs for the employment of persons in need of social protection and experiencing difficulties in finding a job and unable to compete on equal terms in the labor market, approved by Cabinet of Ministers Resolution No. 965 of December 5, 2017.

The database on self-employed persons is created by the state tax service bodies and is simultaneously integrated into the employment history of an individual, formed in the interdepartmental software and hardware complex "Unified National Labor System".

An individual registered as a self-employed person should not undergo state registration as an individual entrepreneur.

A self-employed person does not have the right to use employees in his / her activities and to carry out labor activities as employees of economic entities.

Organizations are allowed to attract self-employed persons to provide one-time services and work on a contractual basis. At the same time, the payment of wages to self-employed persons is not an object of social tax calculation.

A self-employed person can register by filling out a questionnaire through a special mobile application or through the taxpayer's personal account or upon arrival at the state tax service.

To calculate the length of service, self-employed persons pay social tax in the amount established by law. They can use payment terminals, cash registers, bank plastic cards for settlements, and can also open accounts in commercial banks.

- Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 5 dated January 8, 2021 "On amendments to the regulation on the procedure for attracting and using foreign labor in the Republic of Uzbekistan"

- Resolution of the Cabinet of Ministers of the Republic of Uzbekistan No. 152 dated March 19, 2021 "On measures for the practical implementation of the mahallabay work system and further support for entrepreneurial initiatives of the population"

It should be noted that the Decree of the President of the Republic of Uzbekistan dated 8.06.2020 N PP-4742 "On measures to simplify state regulation of entrepreneurial activity and self-employment" simplified State regulation of entrepreneurial activity and self-employment

In the context of the coronavirus pandemic in 2020, Uzbekistan is one of the few countries that managed to maintain economic growth (GDP - 101.6%). The government has adopted another package of measures aimed at accelerating the economic recovery in 2020-2021 - in particular, to support key sectors of the economy. At the same time, unemployment has increased only from 9% to 10.5% this year. The state's support for the sphere of employment of the population under quarantine not only prevented a massive drop in people's living standards but also weakened the psychological shock from the impact of the pandemic on the health and financial situation of many people.

Currently, according to the Ministry of Employment and Labor Relations, the total labor force in the country (men 16-59 years old and women 15-54 years old) is 19 million people. Of these, 5.6 million are employed informally, and about two million more work abroad[4]. The measures and tools taken were aimed at mitigating the economic consequences of COVID-19, promoting a sustainable and rapid recovery of the labor market, as well as developing further efforts to ensure productive employment and decent work in Uzbekistan in the post-crisis period.

Before the state, the main task to be solved was:

1. Employee protection: protecting the rights of employees and limiting the spread of the virus in the workplace;

2. Support for jobs and income: support for enterprises, stimulating demand for labor, and expanding social support for the population.

3. Creation of new opportunities: allocation of grants, subsidies, training, and provision of temporary

employment in public works.

4. Strengthening social dialogue: increasing public confidence, supporting measures to overcome the crisis.

For the growth of employment and income of the population, all previously existing tools have been activated, and new practices of active programs on the labor market have been introduced, developed taking into account the peculiarities of the spread of COVID-19.

Below are the tables (1,2) reflecting the state of self-employment in the Republic of Uzbekistan

Self-employment as of 01.04.2021

Table 1

№	Name of the region	Total registered	The number of citizens registered in 2021	
			Number	%
1	The Republic of Karakalpakstan	30 023	5 331	24,2
2	Andijan region	67 572	6 987	23,3
3	Bukhara region	51 468	11 682	38,9
4	Jizzakh region	24 238	6 640	41,5
5	Kashkadarya region	45 146	7 459	21,3
6	Navoi region	25 773	8 923	57,6
7	Namangan region	63 146	9 539	31,8
8	Samarkand region	101 717	24 218	53,8
9	Surkhandarya region	43 760	7 418	23,2
10	Syrdarya region	17 834	4 386	39,9
11	Tashkent region	49 049	11 500	35,9
12	Ferghana region	78 965	16 264	36,1
13	Khorezm region	40 783	14 872	74,4
14	Tashkent	65 719	11 730	23,5
	Total	705 193	146 949	35,5

Distribution of the self-employed by field of activity

Table 2

Areas of activity	6.08.2020	10.11.2020	1.12.2020	1.01- to 1.04.2021 y	Total from July 1, 2020 to the quarter of 2021

1	The sphere of household services (hairdressers, manicure, cosmetology, pedicure, washing and ironing at home, key making, shoe sewing, repair and painting, etc.)	60 684	142 446	159 954	38200	221 872
2	provision of services in the field of agriculture (cattle grazing and care, assistance to owners of household plots for planting and caring for agricultural crops)	46 845	102 859	120 527	52462	207 120
	services in the industrial sphere (wooden architecture, plumbing, electrical installation, collection of waste paper, plastic, scrap metal, etc.) –	37 901	81 275	91 829	19714	124 649
3	in the field of social services (tutoring at home, child care and care, housekeeping, cleaning of premises, traditional medicine, and others) –	36 662	90 076	63 469	22481	141 617
4	production of consumer goods and services (sale of bread, popcorn at home, ice cream, salads, soft drinks, ayran, gouzha and trade of agricultural products in dehkan markets) –	34 277	59 515	102 341	10955	80 863
5	in the field of ICT (activities in social networks, software development, mobile applications and websites, text creation and processing)	3 546	9 093	10 134	3137	14 914
	Total	219 931	485 664	548254	143 488	791 035

From the above table, as of August 6, the number of self-employed persons in Uzbekistan increased to **219,931**⁷.

⁷ <https://nuz.uz/obschestvo/1162418-v-gnk-rasskazali-kakie-vidy-deyatelnosti-populyarny-u-samozanyatyh-v-uzbekistane.html>

Top 5 regions:

- * Samarkand region – 33,230;
- * Namangan region – 25,341;
- * Bukhara region – 22,599;
- * Tashkent city – 22 005;
- * Ferghana region – 18,740

The dynamics reflect that out of 67 types of activities available to self-employed persons, the sphere of household services (hairdressing, manicure, cosmetology, pedicure, washing and ironing at home, key making, shoe sewing, repair, and painting, etc.) is in demand-60,684 self-employed. The majority of residents of the regions are close to the provision of services in the field of agriculture (grazing and care, assistance to owners of household plots for planting and caring for agricultural crops) - 46,845 self-employed; They prefer to provide services in the industrial sphere (wooden architecture, plumbing, electrical installation, waste paper collection, plastic, scrap metal, etc.) – 37,901 self-employed; A high indicator in the field of social services (tutoring at home, child care, and care, housekeeping, cleaning of premises, folk medicine, etc.) - 36,662 self-employed.

From the first days of registration, it was revealed that the production of consumer goods and the service sector (sale of bread, popcorn at home, ice cream, salads, soft drinks, ayran, guzha and trade of agricultural products in Dehkan markets) is popular in the country – 34,277 self-employed. 3 546 self-employed people are engaged in ICT services (activities in social networks, software development, mobile applications and websites, text creation, and processing). As of November 10, 2020, 485,664 citizens were registered as self-employed in Uzbekistan.

- in the field of household services (hairdressing, manicure, cosmetology, pedicure, washing and ironing at home, key making, shoe sewing, repair, and painting, etc.) - 142,446 self-employed;

- in the production of consumer goods and services (sale of bread, popcorn at home, ice cream, salads, soft drinks, ayran, gouzha, and trade of agricultural products in dehkan markets) - 59,515 self-employed;

- provision of services in the field of agriculture (grazing and care, assistance to owners of household plots for planting and caring for agricultural crops) - 102,859 self-employed;

- rendering of services in the industrial sphere (wooden architecture, plumbing, electrical installation, collection of waste paper, plastic, scrap metal, etc.) - 81,275 self-employed;

- the sphere of social services (tutoring at home, child care and care, housekeeping, cleaning of premises, traditional medicine, and others) - 90,076 self-employed.

- ICT services (activities in social networks, software development, mobile applications and websites, text creation and processing) - 9,093 self-employed

According to the data of the state tax service for December 2020, 548254 citizens who are self-employed in the following areas are registered:

For example, 159,954 people are registered in the field of household services, 120,527 people are registered in agriculture, 102,341 people are registered in the production of consumer goods and the service sector. 91,829 people are registered in the industrial sphere, 63,469 people are registered in the social sphere, 10,134 people are registered in the field of information and communication technologies.

As of April 1, 2021, the number of registered self-employed persons in Uzbekistan was **143,488⁸**

⁸ GNK Source: <https://upl.uz>

The results of the analysis show that out of 68 types of activities available to self-employed persons, the sphere of agriculture is in demand (grazing and caring for livestock, assistance to owners of household plots for planting and caring for agricultural crops) - 52462 self-employed.

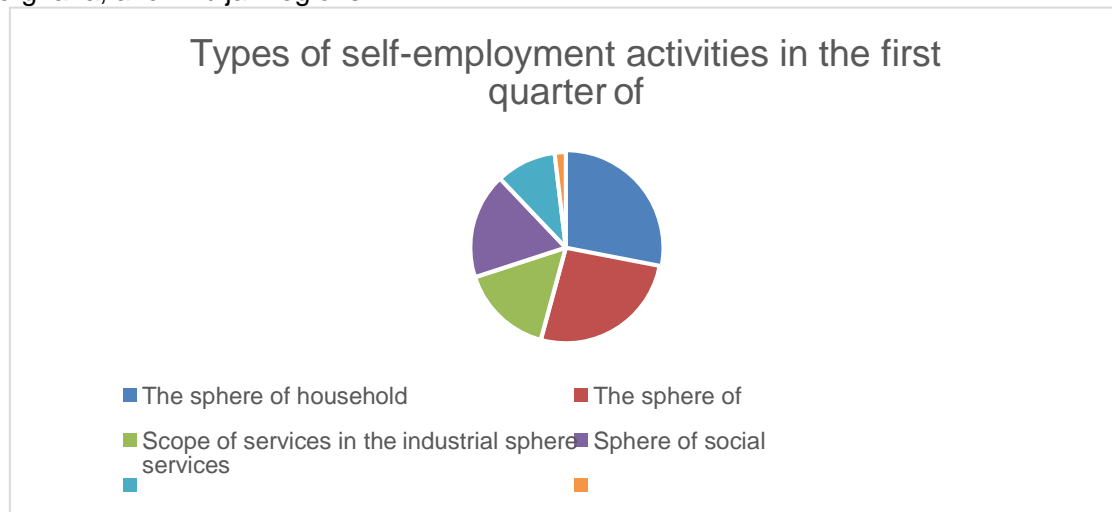
In the sphere of household services (hairstylists, manicure, cosmetology, pedicure, washing and ironing at home, key making, shoe sewing, repair, and painting, etc.), 38200 self-employed are registered;

In the industrial sphere, 19714 self – employed are registered;

A high indicator in the field of social services (tutoring at home, child care and care, housekeeping, cleaning of premises, traditional medicine, and others) – 22,481 self-employed.

10955 self-employed people are registered in the sphere of production of consumer goods and services (sale of bread, popcorn at home, ice cream, salads, soft drinks, ayran, crowd, and trade in agricultural products at Dehkan markets). 3137 self-employed people are interested in ICT services (efficiency in social networks, software development, mobile applications and websites, text creation, and processing).

Thus, as of the beginning of May, 791,035 self-employed people were registered in the country, only in the first quarter of 2021, 143,488 persons were registered in the new status – (18.14%). Among them are not only citizens of Uzbekistan, but also foreigners who have chosen legal earnings. According to the decree, 68 types of activities are available for the self-employed. Today, most citizens have chosen household services (28.04% of people), in second place — the provision of services in agriculture (26.18%), followed by services in the industrial sector (15.76%), social services (17.9%), the production of consumer goods and services (10.22%), services in the field of ICT (1.89%). Most of the self-employed people are registered today in the Samarkand, Ferghana, and Andijan regions.



So, as of July 1, 2021, 852,372 self-employed people were registered in the country, 310,148 young men and women under 30 years of age chose legal earnings in the format of self-employment. By region – the largest number of self-employed youth is in the Samarkand, Ferghana, and Andijan regions. The following areas are popular among young people:

- household services (hairstylists, manicure, cosmetology, pedicure, washing and ironing at home, key making, shoe sewing, repair, and painting, etc.) - 106,482 self-employed;
- provision of services in agriculture (grazing and care, assistance to owners of household plots for planting and caring for agricultural crops) - 71,694 self-employed;
- services in the industrial sphere (wooden architecture, plumbing, electrical installation, collection of waste paper, plastic, scrap metal, etc.) - 51,575 self-employed;
- social services (tutoring at home, child care and care, housekeeping, cleaning of premises, traditional medicine, and others) - 44,273 self-employed;
- production of consumer goods and services (sale of bread, popcorn at home, ice cream, salads, soft

drinks, ayran, guzha and trade of agricultural products at dehkan markets, etc.) - 26,639 self-employed;

-9,485 self-employed people are engaged in ICT services (activities in social networks, software development, mobile applications and websites, text creation and processing, etc.)

Currently, self-employment of the population is quite widespread both in cities and in rural areas, there is sufficient legal support and state support, but the current state of the economy requires strengthening mechanisms to promote self-employment of the population.

Conclusion

At the moment, self-employment is one of the most discussed forms of employment in the Republic of Uzbekistan. The measures taken by the Government aimed at determining the legal status of the self-employed and removing them from the shadow sector of the economy are non-systemic in nature and are mainly aimed at increasing tax collections from this category of employed. At the same time, the experience of countries that have successfully regulated the activities of the self-employed for several decades shows that the development of self-employment does not bring a significant increase in direct tax collections, but it helps to reduce unemployment, increase the flexibility of the labor market and economic development. Supporting the activities of the self-employed will reduce social tension and the unemployment rate, as well as enable the population to realize their labor potential and acquire entrepreneurial skills. To do this, the state needs the following support for self-employment:

Financial - provision of subsidies, budget investments, loans at preferential rates; Provision of state property for ownership (use); Information; Consultations.

The lack of a reliable tax policy and a significant legislative framework may force the self-employed to move to the informal sector of the economy. Therefore, the government should raise the issue of self-employment, i.e. create favorable conditions for its development. This step may not lead to a significant increase in tax collections, but it will have a positive impact on the development of the economy as a whole.

In our opinion, for the successful development of self-employment of the population, the state should take the following measures:

- create a legal and legislative framework;
- determine the legal status of the self-employed;
- create a reliable system of taxation of the self-employed;
- create a special support system for the self-employed.

For example, by organizing special economic platforms (including Internet resources), where the self-employed can find customers, and in certain areas of the economy, the state could become a customer for services and goods produced by the self-employed. This measure will be a good incentive for the self-employed to leave the informal sector, and will also have a positive impact on the development of the country's economy as a whole.

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Agrotourism as a service sector

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ABSTRACT

Today, the need for new types of services is growing due to the introduction of elements of the service sector into production. As a sector of such tourism services, agritourism is spreading all over the world. A non-productive and non-agricultural sector, such as agritourism, is emerging in the agro-industry. The article analyzes the potential of local and foreign tourists in the country. Although tourism services increased 8.5 times from 2005 to 2019, these indicators did not change significantly in rural areas. The solution to this problem is being considered through the development of agritourism.

Key words: agritourism, services, agritourism services, services for local and foreign tourists.

INTRODUCTION

The services sector is also supported by our government. In particular, various issues were discussed at a video conference on April 23, 2021, chaired by President Shavkat Mirziyoyev on the development of the service sector.

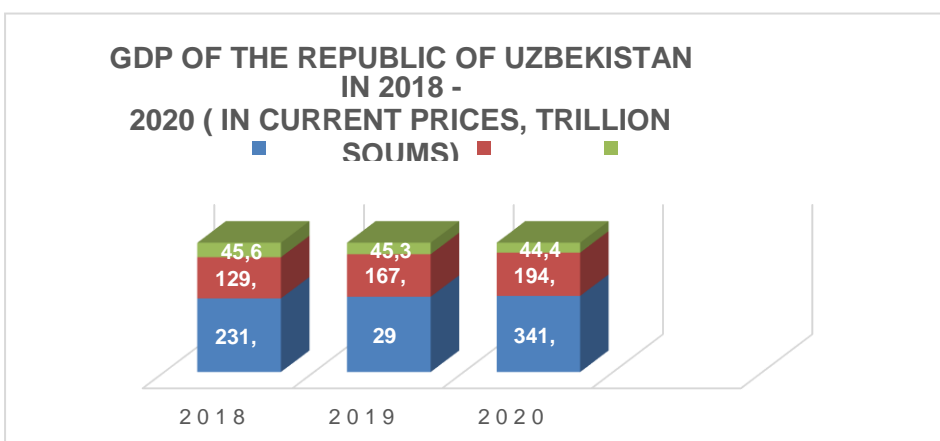
In particular, the fact that the service sector covers all segments of the population and affects almost all socio-economic processes taking place in society shows how important and significant this issue is.

Many countries are focusing their economies on developing this sector. Because today the demand for this industry is very high. In addition, the benefits of the service sector in countries lead to the growth of gross domestic product (GDP), which has a positive impact on the economy of any country.

Materials and methods

According to the World Bank, in 2016, the services sector accounted for 69% of world GDP. In developed countries, the figure rose to 70%, and in low-income countries to 50%. The speed of this industry requires the application of its elements in various fields in all corners of the world.

According to the State Statistics Committee of the Republic of Uzbekistan, the share of services in GDP in 2020 amounted to 36.3%.



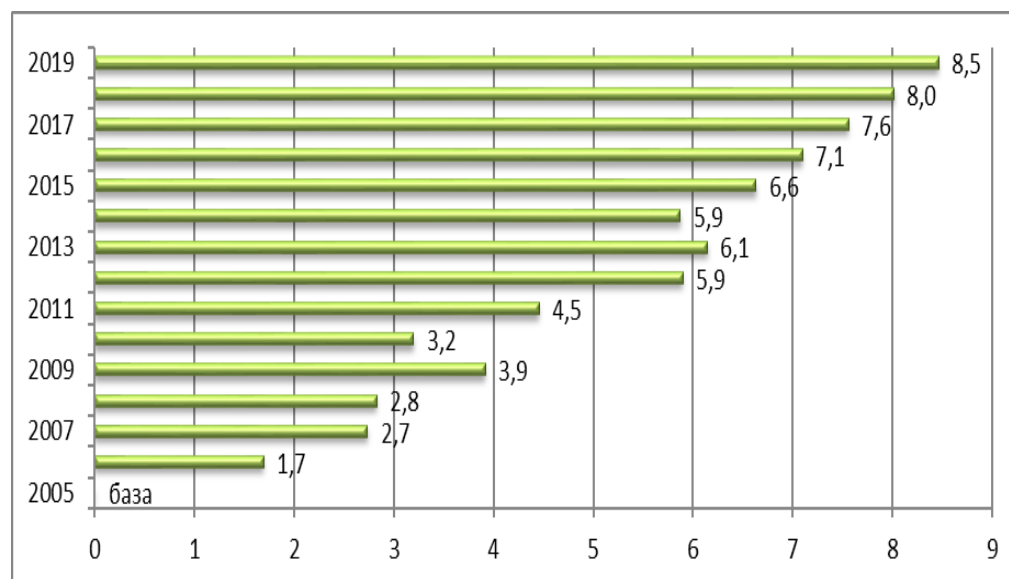
Source: UZSTAT, 2018-2020

Figure 1. GDP of the Republic of Uzbekistan in 2018-2020 (in current prices, trillion soums)

Main part

We can see that the share of services in GDP has increased. In 2020, it increased by 26.5 billion compared to 2009 and by 64.8 billion compared to 2018.

It is known that in addition to measures to develop production, measures to support and encourage the service sector are important. In his report, the head of the Republic of Uzbekistan stressed that the development of services is one of the main "drivers" of the economy, which leads to the creation of new jobs at a minimum cost and in a short time, a real increase in incomes.



Source: UZSTAT, 2005-2019 years.

Figure 2. Dynamics of growth of services to foreign citizens in the Republic of Uzbekistan for 2005-2019.

There is a growing trend in the provision of tourist services to foreign citizens in the Republic of Uzbekistan. As a result of the implementation of state measures the services for tourists increased by 8.5 times (2793 thousand) in 2019 compared to 2005 (330 thousand) in the country. (1.2.1- diagram). This will ensure the future development of the tourism business in Uzbekistan on the basis of the inbound and outbound tourism market, not only the tourism industry, but also a number of other sectors of the national economy related to tourism. It will help create new jobs in these areas, as well as in enterprises related to tourism infrastructure.

However, as one of the shortcomings and problems in this area, the issue of improving the level of various services to the population in rural areas remains relevant.

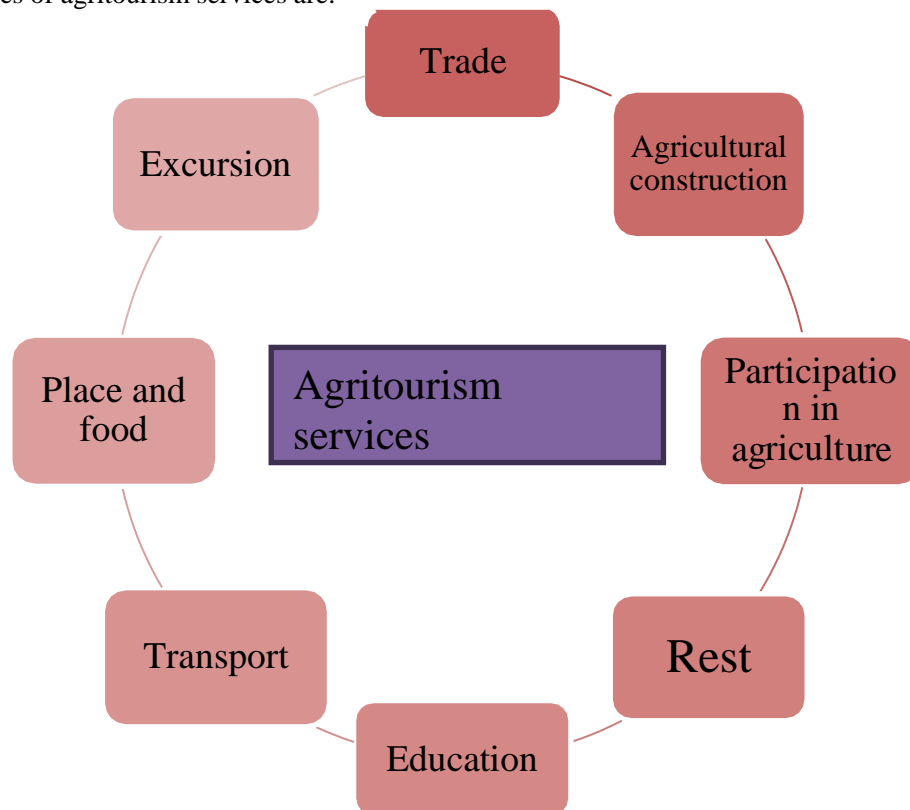
In turn, life itself shows that some of the regulations in the field of services need to be amended and supplemented. In this regard, the organization of agritourism in rural areas as an alternative service and the creation of relevant legislation will lead to socio-economic development in rural areas.

In this regard, there is a need to establish legal norms in high-level legislation and regulations governing the development of tourism in general. The development of an appropriate regulatory framework for agritourism is a prerequisite for the successful development of this sector of the tourism industry in Uzbekistan.

Article 2 of the Resolution of the Interparliamentary Assembly of the CIS Member States No. 27-15 on the Law "On Tourism Activities" (St. Petersburg, 16.10.2006) defines the concept of "ecological tourism". However, this concept has not been transferred to the Law of the Republic of Uzbekistan "On Tourism".⁹

⁹ D.X. Aslanova, M.T. Alimova, Z.I. Sattarova, Samarkand Institute of Economics and Service (SamIES), Agritourism: adaptation in Uzbekistan, review.uz

Examples of agritourism services are:



Source: author's work as a result of research *

Figure 3. Types of agritourism services

Supporting small business in agriculture can have a high impact on the development of rural tourism, as the bulk of the structure of agritourism services falls on the contribution of business entities.

The International Institute for Independent Agrarian Policy highlights the following specific features of agritourism:

- medium-sized facilities that create convenience and are not crowded;
- natural monuments and ecological tourism;
- consumption of natural pure agricultural products;
- traditional customs and the opportunity to participate in agricultural labor;
- culture and national traditions and so on.¹⁰

It is possible to increase the potential of agrotourism by preserving and developing the local environment. In addition, agrarian tourism will ensure the integrated development of rural areas by increasing employment there and improving the overall living standards of the region, while reducing the risks in the agro-industry.

Improving services in the agro-industry leads to the formation and development of:

- location (country houses, cottages, hotels or guest houses);
- development of regional infrastructure (roads, services, medicine);
- creation of jobs for the local population;
- attracting additional investments in rural areas;
- ecologically clean products, national cuisine, folk traditions;
- conditions for recreation and sports;
- promotion and advertisement of tourism opportunities in the region;
- creation of new tourist facilities;
- conservation and development of nature.

Conclusion

¹⁰ M.S.Oborin, J.A.Mingaleva development of the sphere of agricultural services as a factor of sustainable development of the region, Economic sciences, 2018

Although agritourism is one of the most popular types of tourism in the world, it has recently appeared in our country.

Despite the fact that the country has many unique villages with unique natural features and beautiful scenery, its potential is not yet fully realized, as it is new in the field of tourism. Many of our scientists are studying the agritourism potential and scientific basis of our country.

The republic's agro-industrial complex has the potential to provide all agritourism services. In particular, guest houses (rooms decorated with national embroidery and atlases, arches), cultural and educational events (Navruz, festivals, various folk games, lapar and chiston ceremonies, kupkari, etc.), transport infrastructure, trade and others. It plays an important role in making a significant contribution to GDP, increasing the income of the rural population and ensuring the sustainable development of rural areas. In the future, the development of agritourism will continue to grow steadily as a result of high urbanization and the lack of living nature in the daily life of modern man.

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THEORETICAL ASPECTS OF MANAGING THE INNOVATIVE PROCESSES OF THE ENTERPRISE

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ABSTRACT

The special role of the automotive industry in the development of the modern economy and society is a well-known and indisputable fact. Its significance lies not only in the fact that the car predetermines the way of life of a significant part of the world's population, but also in the fact that for several decades the automobile industry has been the engine of development of all the most economically developed countries.

The main problems of the development of the Uzbek auto industry are associated with quality characteristics, namely, with a low level of capital renewal, high material consumption, low labor productivity and, as a consequence, relatively low quality of manufactured products.

The deterioration of the competitive position of traditional sets of Uzbek cars is expressed in a gradual increase in their prices to the level of the cost of foreign analogues, with a consistently low quality, and taking into account the announced scenario of Uzbekistan's accession to the WTO, the competitive pressure of imports may increase, since one of the conditions for accession is a decrease customs duty on imported products.

The result of these processes can be an absolute and significant reduction in the production of cars in Uzbekistan, especially at the production facilities created in recent years.

Key words: *automotive industry, economy, management, Uzbekistan, Uzavtosanoat, WTO.*

INNOVATIVE PROCESSES AS AN OBJECT OF ENTERPRISE DEVELOPMENT MANAGEMENT

Before clarifying the essence and characteristics of innovations in a certain sphere of the economy, it seems necessary to consider the features of the development of the very concept of the term innovation. In the modern sense, innovation has high efficiency and is the end result of a person's intellectual activity, his creative process, discoveries, inventions and rationalization in the form of new or different from previous objects.

Innovations are characterized by the introduction to the market of completely new or improved products and services of human intellectual activity, which have a higher scientific and technical potential, new consumer qualities, which in turn become objects for improvement over time. An innovation is not considered to be any innovation or innovation, but only one that significantly increases the efficiency of the existing system.

Innovation is a force that can set new industry boundaries. For any organization, innovation provides an opportunity not only to grow and survive in a competitive environment, but also to significantly influence the direction of its industry. Innovation provides companies with the opportunity to contribute to business development. Establishing their own rules in their field of activity, companies such as "Toyota", "Mercedes Benz", these companies have taken leading positions and are now playing the most profitable game for themselves in the market, and all thanks to innovation.

A common mistake is the belief that once the innovation process is launched, the company expects a "bonus" from the market in the form of continuous growth and success. For example, "Boeing" launched the highly successful "777", setting the standard for 21st century commercial aircraft. However, "Boeing" failed to maintain its leadership in the industry, and "Airbus", by copying the design of the Boeing "771", managed to outpace its competitor in terms of sales. Many companies are familiar with cases where their market advantage, derived from disruptive innovations, was minimized and eventually exploited by competitors.

Based on the above, we can conclude that outstanding innovation is not a guarantee of success - it is just an opportunity, followed by a continuous stream of innovations, from incremental to radical the opposite of innovation success is inertia. This statement positions innovation as the main element necessary for the growth of a company in a competitive environment. Without constant innovation, the company will lose speed in development, which significantly reduces the company's chances of survival in the competition.

The world's leading companies are familiar with this and have a well-developed innovation portfolio in stock from which they draw ideas for continuous growth. In the long term, the only guarantee for any company is the ability to come out with the best innovative designs for a longer time than its competitors. Effective innovation enables a company to grow faster, better, and more energetically than its competitors, ultimately influencing the direction of the entire industry. For CEOs, this means growth on a company's terms.

According to the American economist Peter Drucker, who is one of the most influential management theorists, innovation is an attempt to create a centralized shift in the economic or social potential of an enterprise. This definition very clearly positions innovation as a mediator for change and an essential tool for company management. Thus, we can conclude that the main element of ensuring intense growth in gross income and improving bottom line results is continuous innovation.

Companies cannot grow through cost savings and reengineering alone. Most attempts at diversification have failed, mainly in generating the necessary growth in gross income. Companies are turning to innovation to drive revenue growth when the way they do it isn't effective. Innovation can result in increased revenues, more sustainable bottom line, better customer relationships, more motivated employees, adequate partnering effectiveness, and a heightened competitive advantage.

If we talk about the essence and role of innovation, then this is rather one of the highest priority areas in the development of the economy of any country, and especially for Uzbekistan, because the measure of modern economic development is a radical change in the technological method of production and in its impact on the entire economic potential of society.

Innovative transformations not only transform the productive forces of society, but also represent a central link in the system of socio-economic processes. According to the concepts of innovative development, each new generation of innovations in technology and technology expands its sphere of influence in social life. Moreover, self-organization of a person and an increase in the quality of his life in a post-industrial society are directly related to the possibilities of technological renewal.

Modern theories of innovative development are closely related to the concepts of socio-organizational change, while earlier technocratic trends and the course of technological determinism were based on ideas about unconditional technological rationality, the ability to self-development and the beneficialness of technology for humanity. If from the standpoint of technological determinism, early industrial development took place according to the type of freedom of entrepreneurial activity, then the central idea of a post-industrial society is interpreted as an all-encompassing freedom of innovation.

The ongoing radical changes make it possible to speak not only of the innovative orientation of economic growth, but also of a significant transformation of the factors that determine it. The freedom to innovate inevitably entails a wide range of changes in the main directions of science and scientific knowledge, in technology and production technology, as well as in the emergence of many social and organizational and managerial innovations. Radical shifts are brewing precisely in the approaches to the sources and resources of economic growth. The fundamental criterion of economic development is the understanding of human and intellectual resources from the standpoint of their enduring value. From the point of view of the importance of resources for economic growth, the primary is the conjugation of intellectual potential with the requirements of advanced scientific and technological development and labor motivation, which acts as a behavioral setting.

The innovative orientation of economic processes inherent in the modern world economy has proven the ineffectiveness of organizational structures and methods of traditional management, which do not take into account the increasing importance of immaterial forms and non-traditional qualitative factors of economic growth. The concepts and principles of traditional classical management are being replaced by new models of innovative management - this is innovative management.

FEATURES OF COMPETITION IN THE GLOBAL AUTOMOTIVE INDUSTRY

Until now, the automotive market has gone through several stages of development, in each of which the competition had a special character. As noted in the introduction, the automotive industry is a

barometer of economic conditions, the situation in this industry is closely related to the general economic situation in individual countries and in the world as a whole. Therefore, according to the author, theories and models developed by scientists for the economy of a period in general, as a rule, also fairly consistently describe the situation specifically in the automotive industry.

From the early 50s to the first half of the 70s of the twentieth century, the automotive market, like most other sectors of the economy, was characterized by high growth rates. Incomes of the population in the main regions of production and sales - the USA, Western Europe and Japan - were actively increasing, the demand for cars significantly exceeded supply, the cars themselves were still quite a rare commodity, the market did not require significant investments in R&D and marketing. There were a large number of sellers in the world, the vast majority of whom operated only on national markets.

Competition in the automotive industry of that time was described quite accurately by contemporary economists, theorists in the field of competition. Each of them had its own view of the nature and laws of competition, however, their definitions did not contradict, but rather complemented each other. It can be argued that competition at this time stage was characterized, first of all, by the desire of market participants to the maximum possible volume of exchange of goods or services offered by them for consumers' money. Competition was a process in which certain companies took a fickle position as innovation leaders and imitators copied the ideas of the "pioneers", which ultimately led to overall progress and better customer satisfaction. Competition was a mechanism that eliminated non-viable economic entities that were unable to adequately respond to customer requests.

Competitive advantages at that time were understood, first of all, a harmonious ratio and a higher, in comparison with competitors, development of such aspects as the resources of the enterprise (material, financial, labor, production, marketing, including the product) available to him infrastructure, strategy and goals of the company, its general philosophy. Price played an exceptional role in the competition.

1975-1980 the situation on the world stage has changed significantly. General economic recession, oil crises, saturation of markets, globalization - all this has significantly affected the automotive industry, other sectors of the economy, as well as the nature of competition. The specifics of competition at that time were most fully defined by Michael Porter, professor at Harvard Business School, a world-renowned strategic management theorist. He argued that it is not only the struggle for consumer preferences that now determines the essence of competition. In his opinion, it includes 5 important components, 5 "competitive forces":

- competitors within the industry;
- new, potential competitors;
- suppliers;
- consumers;
- substitute products.

The new economic environment has also made the world look differently at the concept of competitive advantage. Porter identified two major success factors: cost leadership, or leadership in product quality and utility. From a marketing point of view, he also saw only two effective strategies - focusing on market niches or full market coverage.

Nowadays, the competition in the passenger car market has become even more complex. In many ways, her philosophy has changed. Porter's theory of the components of competitive advantages, due to the growing dynamics of changes in the market, has lost its relevance. It was replaced by the theory of so-called outpacing strategies, developed by Gilbert and Strebel - its essence is that companies that want to remain successful should not focus only on product differentiation or cost reduction. Now their task is to be able to switch very quickly between these two strategies.

In addition, modern society, increasingly penetrated by information technology, offers a new definition of competition and competitive advantage in general. The realities of life force us to understand competition as a process of finding, receiving and processing information. The more successful is the market participant who receives information that is inaccessible to others and at the same time knows how to properly analyze and use it.

But not only informatization and the growth of the dynamics of changes in society have an impact on the automotive industry. The automotive market itself has reached a high degree of saturation. The product has ceased to be a luxury, a rare phenomenon, has become a universal means of transportation, has entered all spheres of life.

The economic environment has changed significantly. Rising fuel prices, a slowdown in the economic development of traditional sales markets, problems with traffic jams and parking, high taxes on personal transport lead to the fact that potential car buyers are increasingly postponing the decision to buy them or prefer public transport. In addition, technological progress has determined the exceptionally high quality and reliability of the cars being created, due to which their service life has increased significantly - consumers are in no hurry to change their old vehicles. Low fertility rates in major market countries complicate sales growth. At the same time, the demands of motorists in relation to the produced cars are constantly growing. In addition to the technical aspects, the intangible qualities of the product - the image, the philosophy of the brand, the association with a certain lifestyle - are becoming increasingly important. That. It is becoming more and more difficult to convince the consumer of the necessity of buying a car. All this determines the need to invest huge funds not only in R&D, but also in marketing policy.

This state of affairs leads to an active concentration of capital in the automotive industry. Associations are manifested in the form of formal and informal partnerships, affecting the issues of pricing policy, marketing positioning, distributing market segments between manufacturers and reducing the level of competition in each of them. In addition, at present, scientific and technological progress has reached such a level of development in which most cars in the same market segment have weakly expressed technical differences, which excludes competition in the field of technology. That. the competition in the industry is no longer between manufacturers. Rather, the industry as a whole strives to maintain its competitiveness and improve its own position.

So, we see that the principles of competition and competitive advantage in the automotive industry have undergone significant changes over the past 50 years. However, it is necessary to understand that not all competitive advantages that are effective in a certain time period lose their significance and are replaced by others in the next period of time. Rather, it can be argued that over time and the general development of the industry, competitive advantages are summed up, their structure becomes more complex. Certainly, certain advantages lose their importance over time. For example, the available infrastructure no longer plays a big role in the company's success - there are efficient transport channels practically all over the world. Leasing schemes and the growing role of outsourcing reduce the value of the means of production that companies possess. But in general, most of the competitive advantages acquired earlier still remain highly important to the success of the company and the industry. That. in order to fully reveal the competitive advantages of the industry we are considering, it is necessary to study in retrospect, analyze their development and accumulation.

A SYSTEMATIC APPROACH TO MANAGING INNOVATION PROCESSES IN ORDER TO ENSURE SUSTAINABLE DEVELOPMENT OF ENTERPRISES

Decrease in sales growth rates leads to overstocking of manufacturers' warehouses with finished products, which leads to aggravation of competition. Increasingly, competitors are resorting to selling at reduced prices. The volume of advertising is growing, and the number of preferential deals between trade and consumers is increasing. R&D spending is increasing to create better product variants, ultimately leading to lower profitability. In order to maintain market positions, enterprises resort to such opportunities as modifications to the market, product and marketing mix. Consider the actions of enterprise management when modifying the market. The manager seeks to increase the consumption of the existing product. He is looking for new users and new market segments. At the same time, he is looking for ways to stimulate more intensive consumption of goods by existing customers.

Considering actions when modifying a product. Enterprise management modifies the characteristics of its product, such as quality level, properties or appearance, in order to attract new users and intensify consumption. The quality improvement strategy aims to improve the functional characteristics of the product, such as durability, reliability, speed, taste.

This approach is effective when:

- quality lends itself to improvement;
- buyers believe claims for quality improvement;
- a sufficiently large number of buyers want to improve the quality goods.

The enhancement strategy aims to give a product new features that make it more versatile, safer and more convenient. The strategy of improving properties is successfully applied by Japanese car manufacturers, "Toyota", which constantly supplements its cars with any additional options.

The strategy of improving the appearance is aimed at increasing the attractiveness of the product. So, to attract buyers who need something new in appearance, car companies periodically change the external design of their models. For example, JSC "Uzbeksanoat" on the base model of the car "Lacetti" produced "Lacetti-2", which has been modernized and is still being produced.

Next, let's look at the modification of marketing actions. In addition to all of the above, company managers should strive to stimulate sales. This can be done by modifying one or more elements of the marketing mix. To attract new customers and entice competitors' clientele, you can, for example, lower the price. Also, you can try to design a more effective ad campaign.

To resort to active sales promotion techniques, such as concluding preferential deals with sellers, issuing coupons that give the right to a small discount on the price, distributing souvenirs, and holding contests. A firm can take advantage of broader market channels, particularly through active outlets, especially if these market channels are undergoing a period of growth. The company can also offer customers new or improved types of services, goods. Modern sales

of this or that product or brand will go down, because a product or service has three main phases of its life cycle: growth in sales and popularity, peak in sales and popularity, decline in sales.

Sales of products can drop to zero and remain at this level for many years. The decline in sales is due to a number of reasons, including advances in technology, changing consumer tastes, as well as increased competition from domestic and foreign manufacturers. As sales and profits fall, some companies leave the market. Those who remain can reduce the range of product offerings, ditch small market segments and the least efficient trading channels, cut incentive allocations, and further reduce prices.

With all these considerations in mind, the auto manufacturer should pay more attention to its aging models. The first step is to identify products that have entered the stage of decline, through regular analysis of their sales indicators, market share, cost levels and profitability. In relation to each of them, the firm's management must make a decision either to continue the release, or to exclude it from the nomenclature.

The decision to continue issuing a brand may be made in the hope that competitors will withdraw from a particular field of activity. For example, JSC "Uzbeksanoat" continues to produce very old car models without any modernization, and in the near future it is planned to completely remove them from production.

Management of the company can come up with a dramatic cut in costs (equipment, procurement, R&D, advertising, staff) in the hope that sales will hold out for a while at a fairly decent level. If successful, this strategy of drastic cost cutting can provide the firm with short-term profit growth. Management may also decide to exclude a product from the product range by selling it to another company or simply discontinuing production. For the transition to innovative development, management decisions and actions are required, which must be taken proactively in conditions of risk and uncertainty.

At the same time, at first glance, it seems that with an excessive number of employees and low labor costs, economic growth in Uzbekistan, at first, should be labor-intensive. Taking into account the importance of resuming the investment process for enhancing economic growth, it is necessary to assess the impact of the financial sector on ensuring economic security, and in the following - on the sustainability of development.

Foreign governments oblige giant corporations to transfer a solid percentage of their orders to small businesses. Around such large corporations, small subcontracting firms are formed in large numbers. Small businesses enter into partnerships with large corporations as a result of which they receive information about their plans for the next 5-6 years. Such cooperation helps contractors and suppliers to actively participate in the development of ordered units, parts, components, as well as make recommendations based on their production competence. The entire system of subcontracting is in constant motion and renewal. Let's conduct a brief analysis of the relationship between suppliers of components and foreign auto manufacturers. The share of components produced by small enterprises accounts for 60% of the total cost of passenger cars produced by the German companies "Volkswagen AG" and "DaimlerChrysler AG".

A similar indicator of the American corporations "Ford Motor Company" and "General Motors" is equal to 50%, for the leading automobile companies of Japan "Toyota" and "Nissan Motor" this figure exceeds 70%.

Also, in the global automotive industry, there is a tendency to transfer the following functions to component manufacturers: R&D of components, design, unification, subassembly of systems and modules. Such transformations allow to increase the productivity of auto manufacturers, reduce cost and improve the quality of produced cars. At the same time, 3% of all costs of an auto manufacturer are transferred to the component manufacturer.

Global, large auto manufacturers impose the following requirements on suppliers of components:

- all deliveries - just in time;
- annual cost reduction from 2 to 8%. Toyota, for example, requires 25% price reduction every three years;
- continuous quality improvement;
- ability to independently carry out research work.

A brief analysis of the indicators of the state of the global automotive industry shows that the world car market is at the saturation limit due to negative circumstances prevailing in the global financial system. The annual growth in sales of new cars in the United States is 1.4%, in Europe - 3.1%, Japan - 20%, Russia - 35%, China - 15%.

European auto makers are perplexed by the "zero" market growth since 2006. With a constant level of consumer activity in Europe, only Asian competitors will win, whose business on the continent is growing by tens of percent per year. The advantages of Japanese, Korean and Chinese auto manufacturers are: consistently high quality of products, ideally combined with a relatively low price, as well as a wider range of options for the same or even less price.

Diversified and varied, in terms of models and prices, car range, efficiency and environmental friendliness of vehicles in comparison with American and European cars. The foregoing allows us to analyze the formation of criteria for innovative development by world auto manufacturers. Leading American, European, Japanese auto manufacturers focus on the following points:

- reduction of the cost of produced cars;
- Carrying out works related to improving the quality of manufactured products;
- increasing the competitiveness of the enterprise;
- improving the safety of vehicles;
- introduction of resource-saving technologies in order to support vehicles throughout the entire life cycle;
- expansion of sales markets;
- development of cars, allowing to occupy all segments of the automotive market, "bottom-up"; reduction of the "development - premiere - mass release" period;
- unification of units, parts and assemblies;
- merger, cooperation of auto-manufacturers, thus the process of "narrow" specialization begins;
- carrying out innovative works;
- production automation;
- raising the educational level of personnel at all levels;
- "flexibility" of production facilities.

Korean auto manufacturers supplement this list with the following parameters:

- expansion of sales markets for cars with a focus on mass production;
- sale of cars at prices of the lowest class in the complete set of cars of a higher class.

Chinese auto manufacturers have their own distinctive features:

- minimum trade markups, large sales volumes;
- provision of warranty obligations for long periods;
- tight deadlines for approving projects when creating joint ventures for organizing car assembly plants;
- constant increase in the volume of cars produced;
- adopt the achievements of world auto manufacturers with the aim of early integration into the global automotive industry;
- low production cost;
- formal restriction of export opportunities for cars from China, up to 30 thousand cars per year;
- the total annual production capacity of all auto manufacturers in China exceeds the domestic needs of the

country itself;

- state support for the development of automobile industry enterprises in the country, which is expressed by the following parameters:

in preferential terms for investing in car production in the country;

- new enterprises are exempted from paying many taxes for the first 3-5 years;
- high export duties on the import of cars.

At the end of 2005, China took the second place after the USA in car production in the world.

Thus, in order to study the problem of sustainable development of enterprises and at the same time the functional links of information support of the management system of innovative processes, we propose to highlight in the system approach - an integration approach, the essence of which is that research is carried out both vertically (between individual elements of the management system), and horizontally (at all stages of the life cycle of automotive products).

LITERATURE REVIEW

The most important role of the automotive industry in the development of the modern economy and society is a well-known and proven fact. The importance lies not only in the fact that the car predetermines the way of life of a significant part of the world's population, but in the fact that for several decades the automobile industry has been the locomotive of the development of all the most economically developed countries.

Despite the fact that in the total gross output or GDP of developed countries, the share of the automotive industry does not exceed 3%, the role of this industry in the economy of highly industrialized countries is immeasurably higher. The role in the development of industry and transport is especially great. Suffice it to say that the share of the US automotive industry in the total industrial output of the country reaches 14-15% in some years, and the share of road transport in the freight turnover exceeds 40%. In Uzbekistan, the share of the automotive industry in industrial production is not higher than 11.7%, and the share of vehicles in the total freight turnover is limited to 6.6 percent.

The domestic automotive industry is one of the problematic sectors of the Uzbek economy. The level of consumer complaints about the quality of products manufactured by Uzbek auto manufacturers remains quite high. In this regard, there are different positions regarding the future of the Uzbek automotive industry. Many experts agree that in its current form, with the existing quality of production and level of service, the automotive industry is simply not needed. This position cannot be ignored, since it is shared by a significant part of consumers.

Despite the above positive trends, the problem is not only how to make Uzbek products of high quality and competitive in the domestic market, but also the ability to conquer certain segments of the world market. For the development of the automotive industry, it is necessary not only to solve current problems, but also to try to predict the future of the automotive industry, and it can be approximately the same as in developed countries that are at a higher stage of economic development. There is not a single economically developed state that does not have a large-scale and developed automotive industry on its territory. In addition, large developing countries such as China, India and Brazil are also striving to ensure a high level of development of the automotive industry.

Taking into account the size of the population of Uzbekistan and its territory, it is easy to come to the conclusion about the expediency of the development of the domestic automotive industry. Taking into account the severity of the problem and the uncertainty of the position of the Uzbek government regarding the future of the domestic automotive industry, it is necessary to once again discuss the entire set of arguments and justifications in favor of the development of this industry in our country. The main problems of the development of the Uzbek auto industry are associated with quality characteristics, namely, with a low level of capital renewal, high material consumption, low labor productivity and, as a result, relatively low quality of manufactured products. The deterioration of the competitive position of traditional Uzbek cars is expressed in a gradual increase in their prices to the level of the cost of foreign analogues.

Now, the technical characteristics of many cars surpass the ability of consumers to use all these innovations to the fullest. Of course, the owners of such car brands as Lexus, BMW, Mercedes and Cadillac will be ready to pay dearly for all the improvements of these cars for a long time to come. But in the mid- and low-cost sectors, the situation is different: manufacturers believe they must continue to improve their models to maintain their market share, trying to convince consumers that they should pay for all these improvements.

If earlier the development of a new model took up to five years, now it takes no more than two. In addition, many

companies are competing for consumers, adapting their models to the needs of consumers in small market niches. In the 1960s, if more than a million cars of the same model were sold a year, it was not perceived as something out of the ordinary. Now that the market is divided into small sectors, 200 thousand is already a lot. Some manufacturers even offer such a service: you can order a customized car from your dealer, and it will be delivered to you within five days from the date of order. For about the same time, Dell Computer has been assembling custom-made computers.

In order to gain the most important competitive edge now, such as speed to market and the ability to adapt to the needs of small groups of consumers, automakers are steadily moving towards modular standards in the production of main models. But instead of developing models that combine individual components from hundreds of suppliers, car companies purchase subsystems from a small group of integrated suppliers of braking, suspension, steering, and control systems. This consolidation of supply is motivated by economic considerations — opportunities have been identified and quantified by astute analysts at consulting firms.

The integrated American automotive industry, in response to this, was forced to disintegrate, only in this way could American auto manufacturers provide themselves with the necessary competitive advantages - speed to market, flexibility, and reduced overhead costs. For example, General Motors has spun off the production of some components into separate public companies.

“Delphi Automotive” and “Ford” also spun off some of the components to form the “Visteon Corporation”. So, we see that the same processes occur in the automotive industry as in the computer industry: due to the excess of quality, another basis for competition appears, which, in turn, leads to a change in product architecture and as a result, forces industry leaders to disintegrate companies.

At the same time, the architecture of the subsystems is becoming more and more interdependent. Manufacturers of cheap car models must move to the upper sectors of the market in order to compete with manufacturers of more expensive cars, and this can only be achieved by using certain subsystems. If “Kia” and “Hyundai”, which have conquered the small car market by taking advantage of low-cost manufacturing in “Korea”, stand still, the tide of competition will significantly reduce their profits. They have to move up, but since their product architecture is already modular, they only need to use the best subsystems.

1.5 CONCLUSION

The development of innovative processes in the automotive industry is a complex nonlinear process due to the interference of exogenous and endogenous factors, the change of which is random or wave-like. The mechanism of occurrence of cyclical development is very complex and ambiguous. Wave-like dynamics represent a process of deviation from equilibrium states in the system of relations with material production. The existence of several equilibrium states determines various types of oscillatory movements. The study allows us to conclude that the theoretical and methodological problems of improving the methods of implementing innovative processes in the domestic automotive industry are of great national economic importance, the solution of which is very urgent.

Formulated the following main scientific conclusions and practical recommendations.

1. Modern trends in innovative processes in the automotive industry are not aimed at improving the quality of domestic cars and the production of components, as a result of which it is necessary to include in these processes more stringent measures to control the production process and standardization.
2. It is necessary to direct the development of innovative processes to the development of new technologies that exclude defects in direct production, of which there is too much. For example, there are cases when buyers identified manufacturing defects on the body of a new car. The reason is the wear and tear of technological equipment, which drops one or another element of the body, sometimes the body itself.

3. Develop a more specific innovative service policy. The first step is to get rid of queues that accumulate at service stations, as well as improve the level and quality of the service itself, which is inferior to developed countries.

4. As for practical innovations, at the initial stage, Uzbek automakers need to turn to incremental innovations, add safety elements in the form of SRS airbags, anti-lock braking system ABS, traction control system. Improve the level of comfort of movement by adding an automatic transmission, cruise control, climate control in the cabin and significantly increase the orthopedicity of the seats by changing their design. It is advisable to add a parktronic system, which greatly simplifies the parking procedure. This option is very relevant in connection with the increased number of female motorists, who always have difficulties when parking their car.

5. For the progressive development of innovative processes in the automotive industry, it is necessary to reduce production costs, increasing labor efficiency. Agree on a reduction in prices for spare parts, with suppliers of components. In case of failure in the negotiations, curtail cooperation, find investors and launch its own production of components, with a 51/49 percent share in favor of the concern. In the future, such a scheme will make it possible to produce cheap components, which, accordingly, will have a positive effect on the price and quality of products.

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Improving management decision-making methods

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ABSTRACT

This article explores the theoretical foundations of management decision-making, management decision-making methods, and systematizes the views of researchers. There are many types of management decision making methods, and their types are also structured. Some of the management decision-making methods are discribed. The future of the enterprise is depended on the right management decisions. Therefore, achieving management efficiency by optimizing management decisions never lose its relevance in any space at any time.

Keywords: management decisions, management decision-making methods, creative approach, systematic analysis, teamwork, based on quantative approach methods.

INTRODUCTION

The term "decision-making" was first used in the 30 th of the XX century by American scientists Ch. Bernard, E. Steen an others. They used the term to describe the decentralization of social and organizational processes. In the 60th of the XX century, this theory was further developed by G.Simon and D. March. [1] For many years, economists believed that firms act rationally toward their ultimate goal of maximizing profits. Simon, on the other hand, sees the firm as a complex organization and argues that decisions are made collectively by their members. The 1978 Nobel Prize was awarded to Herbert Simon, a professor at Carnegie Mellon University (Pittsburgh) in the United States, "for his first study of the internal decision-making process in economic organizations." [2]

The main part.

In any case, as soon as problems of various levels arise, the leader should not make hasty decisions based on the scope of his authority. Because the management decisions have a direct and indirect impact on the lifestyle of people (employees). Therefore, the futility of management decisions is seen after their implementation. Therefore, we decided to first consider the views expressed on management decisions, which are the main basis of governance.

Table 1.

Opinions of some scholars on management decisions [3]

	Authors	Definitions
CONCLUSION	Tebekin AV, Mantusov VB Management of the organization: Monograph	The methodology of developing management decisions is based on the systematic and comprehensive use of the basic rules of materialist dialectics in relation to the object of management (business entity).
	In his monograph A.X.Xolov says	"Decision-making as a non-random process is, in essence, a choice, that is, the choice of one of many different content areas. The decision is made by the specialist to determine a specific order (criteria) of the task (assignment), that is necessary to carry out the activity. "
	Asaul A. N. "Entrepreneurship development".	management decision is the result of analyzing the situation, forecasting and selecting the best option, developing a clear action plan to achieve the goal set by the entrepreneur
	In the article "Management efficiency of management solutions" A.B. Zarubenko	Management decision - the process and outcome of the selection of alternatives from a set of possible methods for simultaneous analysis, forecasting, optimization and achievement of information
	Smirnov in his textbook "Development of Management Resolutions"	Decision is the result of a person's mental activity that leads to any conclusion or necessary action, such as complete inaction, action development, or the selection and implementation of an action from a set of alternatives. A management decision is the result of analysis, forecasting, optimization, economic feasibility, and choosing one of the various options to achieve a specific management goal. "

PROCESS-COURSE	N.K.Yuldashev, G.E.Zahidov in their textbook "Management"	Management Resolution-1. Document (decision, order, action plan, etc.- 2. It is a process that involves the development, adoption and implementation of decisions.
	According to Latfullin F, Novichkov N	a management decision is a directed expression of the management process in its final stage.
	MT Bakaev in his article "Effectiveness of management decisions and methods of its evaluation"	Management decision-making is the process of choosing the most appropriate decision from the available options within the powers and competence of the leader to solve the problem before the organization.
	M.Sharifkhodjaev, Y.Abdullaev in his textbook "Management"	decision-making is the process of choosing the most appropriate of the available options of the decision of the head of the organization within its competence and efficiency to achieve the goals of the organization.
	The representative of the behavioral approach G. Simon	Decision making is a situational process, and the means to solve a particular problem will also change as it changes.
	Glazova M.V. in the article "Modern methods of making decision making"	The purpose of the management decision-making process is to choose the alternative that best solves the problem and best suits the goals and values of the enterprise.
AGREEMENT-COMPROMISS	According to the representatives of the normative approach (R. Abelson, A. Levi)	the decision-making process serves to promote a rational goal and the most appropriate means to achieve it. In a certain way, differences in the activities of the subject of group and individual management are reduced by intellectual support structures (advisors, assistants). They perform scientific and analytical functions and help to make the best decisions.
	Sh.N.Zaynutdinov, A.T. Shermuhametov, I. In Murakaev's textbook "Management",	the decision of the management in the broadest sense means the agreement of material and spiritual needs with the possibility of real satisfaction.
	V.P.Sladkevich, A.D. In Chernyavsky's Basic Synopsis, "Modern Management "	Management decision is a choice that a leader must make in the performance of his or her duties.
	Author's opinion	Management decision is a process by which the manager, within the scope of his / her authority and activity, agrees on a problem that arises during his / her activity, comes to a consensus among well-thought-out existing solutions and makes a correct diagnosis based on the situation.

Summarizing the information we have learned, we would like to propose the following "3C model" of management decisions and ways to make management decisions. Based on the above data, we have systematized the definitions given to management decisions. And we have divided the definitions of management decisions by several scholars into 3 types:

1. CONCLUSION
2. COURSE
3. CONCORDANCE or COMPROMISS

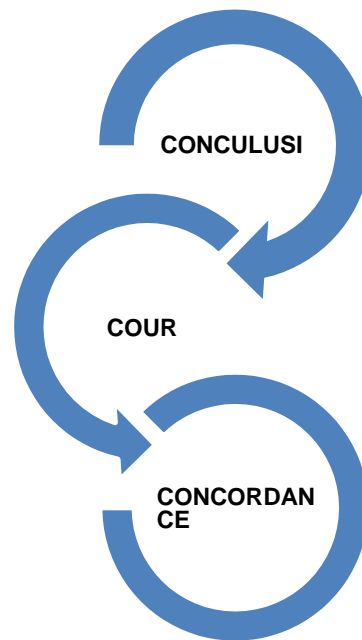


Figure 1.

“3C model” of management decisions [4]

While one group of scholars called management decisions the process of selecting the most appropriate of the alternatives, another group of scholars called the result of choosing a different approach to achieve a specific management goal or a concluding attitude expressed by an expert within his or her mandate. Another group of scholars, on the other hand, called management decision in the broadest sense a means of reconciling material and spiritual needs at one point with the possibility of real satisfaction. The above researcher systematized the opinions of the scholars and the author also cited his/her own definition of authorship in the table.

In order to implement the decisions made in accordance with the purpose, it is necessary to produce special purpose-oriented programs, network graphs, matrix control systems in the production process. These ceremonies can be divided into 3 groups:

1. Timely delivery of decisions to executors;
2. Optimal placement of personnel and resources, formation of operational reserves;
3. Monitoring the implementation of decisions. [5]

There are four types of problems in the development and implementation of management decisions:

1. Deviation from the rational procedure for developing and making management decisions;
2. Manager's views and attitudes that prevent him from correcting management decisions when market conditions and the external environment change;
3. Problems in providing information on management decisions;
4. Organizational problems. [6]

The implement needed to develop management decisions can be formed in three ways:

- 1) empirical analysis of previously developed decisions, as well as methods of their development and on the basis the development of control lines on this basis of tools and technologies;
- 2) theoretical and practical method, development related to the study of developments in the field of decision-making in the relevant areas in relation to the specific features of the activities of each specific object of management;
- 3) empirical and theoretical analysis including a mixed method, as well as the synthesis of tools and technologies for its application. [7]

In general, decision-making methods can be grouped into 3 groups [8]:

1. Informal (heuristic) method of decision making. In which, management decisions are based on the analytical ability and intuition, or emotion, of the decision-makers.

2. Collective approach to collective decision-making. Competence in the formation of these groups includes, the ability to solve enterprising problems, flexibility, and theoretical consideration of thinking.

3. Understanding the selection of the optimal decision through the processing of large amounts of information, based on a scientific-experimental approach using the quantitative-decision-making method. Depending on the type of mathematical functions used in the model, they differ as follows:

- Linear modeling - it uses a linear relationship;
- Dynamic programming - the decision-making process on this issue allows you to make additional changes;
- Probability and statistical methods - if carried out by the method of general service theory;
- Game theory - in this case, the decision-making should take into account the mismatch of different links, interests;
- Imitation method - it is possible to experimentally test the implementation of the decision. Changing the initial considerations, determining the demand for them.

In accordance with these definitions, we have also divided the 3 main types of management decision-making methods, which we also call the “3S model” of management decision-making methods.

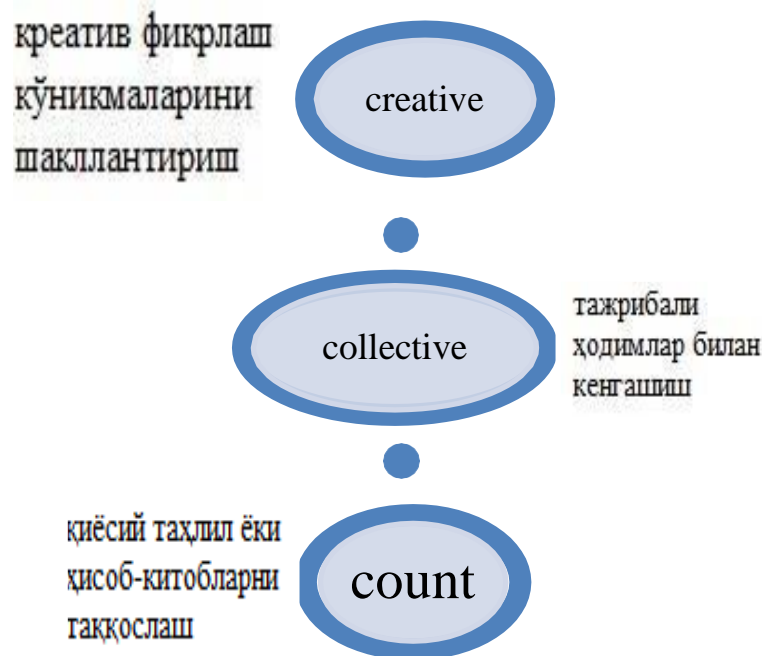


Figure 2. “3C Model” of Management Decision Making [9]

This model and the methods of management decision-making, based on the scientific views of researchers studied before us, have led to the so-called “3C model”, which consists of:

1. C - creative, ie methods based on a creative approach;
2. C-collective, i.e. methods based on collective agreement;
3. C-count, ie quantitative methods, which consider systematic analysis based on scientific experience, methods of making management decisions through mathematical calculations.

C-creative, creative approach-based methods. Heuristic methods are methods based on experience and intuition, which, as its name suggests, is useful in the absence of information or in conditions of uncertainty. When the most complex problems arise in the decision-making process of management, decisions are made on the basis of the scientific forecast of the leader. In a creative way of discussing a difficult problem by a group of experts, team experiences and team knowledge are based on management solutions, while creating an environment for good ideas to emerge and well-selected participants in the discussion influence finding an alternative solution and solving the problem correctly.

Expert methods are a technological way of making a decision by processing the opinion of experts or the information they provide. It will be the norm if there are 10-12 people among the requirements for the team and

we will try to explain it using several methods given below. Here are the following methods of decision making based on expert methods or creative approach:

- "Brainstorming" method;
- "Ladder technology";
- "Role attack";
- "Online mental attack";
- "Synectics" method;
- "635" method;
- "Six hats for thinking";
- 5S principle;
- Decomposition method
- The method of "compulsory relations";
- "Morphological analysis" method;
- "cauching" method;
- "why five" method;
- The method of "dwarf people", etc.

Improving decision-making by developing the creative skills we offer will have a positive impact on business performance. Because in the current era of the digital revolution, it is the creative thinking staff that is important for the image of the company in the eyes of the national and international community. In their marketing decisions, it is necessary to take a creative approach to the decisions made about advertising, increasing the type of product and its appearance. In addition, the mastery of the game of chess by the managerial staff leads to a reduction in hesitation in decision-making. Because there are so many versions in chess. For this reason, reading many science fiction books, learning chess, and learning other types of skills have a positive effect on shaping leadership qualities. Because through the above, formed such qualities as patience, thoughtful decision-making, unusual thinking of the leaders.

C-collective, i.e. methods based on collective agreement. Management Problems Research Specialist R. Katz writes: "Any decision must balance conflicting values, goals, and criteria in any respect. Any decision or choice that encompasses an entire enterprise will have negative consequences for parts of it." [10] That is why it is important to make decisions on the basis of "compromise". In order to make an effective decision, the manager's attempt to eliminate all the shortcomings in the process of considering the problem leads to a loss of time, so it is advisable to take into account that the advantages of the proposed options outweigh the shortcomings. Because the chances of achieving all-round perfection are low. It takes a lot of time. The world is changing minute by minute. The decisions we make today may lose their spiritual and material strength tomorrow.

In particular, in his speech at the joint session of the Oliy Majlis dedicated to the inauguration of the President of the Republic of Uzbekistan, President Mirziyoyev noted the unique role of experienced people in public administration and decision-making. First of all, we hope and rely on the advice and active support of our enlightened elders, the older generation, who have great life experience. "[11]

When we talked about the type of judgment-based decision-making in management decision-making, we talked about the fact that it is the older people, or managers, who make decisions based on their experiences that lead to efficiency. Even in the criteria listed above, we can see that reliance on experienced people is seen as a criterion that leads to effective management decisions. The role of collectively made decisions in optimizing management decisions is also invaluable. Decisions made on the basis of individualism are often subject to well-founded criticism. The reason is that most leaders make decisions on their own to show off. 80-90% of their behavior is based on command, which leads to tension in the team. Unless management decisions are based on public opinion, the deterioration of the relationship between the manager and subordinates, the loss of mutual trust, the emergence of conflicts is inevitable.

This means that in the decision-making process, it is important to rely on experienced people, consult with them. Experienced people are who contribute to the development of the enterprise in the production department of the enterprise. Because they know the production process better than top-level executives. That is why it is also important to ensure the participation of lower level employees in management decisions.

C-count, i.e. methods of quantitative or systematic analysis. In systematic analysis, the object of decision-making is seen on the one hand, the management system of the enterprise, on the other hand, a large system

that corresponds to many interrelated processes, that is, systematic analysis is based on scientific theory, experience, statistics and mathematical methods. We have studied the following methods for making this type of management decision:

- method of hierarchical analysis;
- Cherkman-Akof method;
- Lottery method;
- Scenario method;
- Methods based on the analysis of the deterministic factor;
- Linear modeling;
- Probability and statistical methods;
- Game theory;
- Imitation method

American scientist Thomas Saati created the "Hierarchical Analysis Method". Within the method of expert inquiry, the theoretically and practically common method is widely used in the United States, South Korea, Japan and several prominent countries in solving problems of socio-economic nature, and this method gives positive results. [12]

Management decision-making through the "hierarchical analysis method" is carried out in 3 stages:

1. The stage of hierarchical structure, the hierarchy is mainly divided into 3 stages (unlimited), the first of which is the effectiveness of management decisions (the main purpose of the enterprise is to solve the problem), the second types of management decisions, ie economic, organizational, legal, technological, social and etc (criteria selected to solve the problem), all the alternative options (management decisions) found for the problem are listed in the third step of the hierarchy.

2. The stage of determining dominance is regulated by a pairwise comparative analysis (mathematically based) of the elements at each level of the hierarchy, depending on the level of priority, i.e. the level of importance.

3. The decision-making stage, each of the alternatives that can be a solution to the problem, is the priority factor. If the option with the highest priority is evaluated as having the highest efficiency in turn, the opposite is most likely

The low-priority option is estimated to result in low efficiency.

Using this method, one of several objects the best is chosen according to the criteria (quality, efficiency, low risk, high profitability, etc.).

When using this method effectively, the listeners will be able to clearly state the problem, solve the steps and have the skills to use the MPRIORITY1.0 program, which will further increase their chances of making optimal decisions. [13]

Currently, there are special programs that help to make management decisions, such as Emperor 3_01, MPRIORITY1.0, Expert Choice and Myslitel Express 2015, which are used in multi-criteria decision-making. [14]

In methods of quantitative or systematic analysis, we believe that alternative models are developed through models developed with precise mathematical calculations by selecting the one that best meets or conforms to the given criteria, their comparative analysis, comparison.

The above methods are not based on emotion, but rather on the comparison of alternatives that experts may encounter in decision-making, choosing the most advantageous among the alternatives, i.e., based on calculations.

Conclusion.

In this article, we have systematized the data we have collected on improving management decision-making methods and come to the following conclusions:

1. Based on the study of several foreign and Uzbek scholars on management decisions, we have summarized management decisions into 3 categories. (See Table 1) And these are: the process of selecting the most optimal of the alternatives, the agreement with the team on the most alternative of the options, the final result of developing a clear action plan by selecting the alternative. We took these definitions in the way we wanted our article to be popular, took the initials of words beginning with the English course, compromise, conclusion phrases, and described them as the "3C model".

2. Management decision-making methods are also very diverse. In our study of the above management decision-making optimization, we also grouped 3 types of management decision-making methods: emotion-

based management decisions, which we call the English creative approach, collective management decision-making. We called the methods of making collective in English, and the methods of making management decisions based on mathematical calculations, the count, that is, the quantitative approach. We also propose to describe management decision-making methods as a "3C model" of management decision-making with words beginning with the English letter C.

3. There are several improvement methods in each of the management decision-making methods, and we have also made our own suggestions for these methods that are not complicated for each method based on our own research. (See Figure 2) We proposed a method of shaping creative thinking in managers by involving experts in the context of uncertainty in decision-making or in order to increase decision options. The leader must not only develop his creative skills, but also involve "out-of-the-box" employees in the decision-making process. Because in today's fast-paced world, companies need to innovate in all kinds of decisions, including unusual advertising.

4. For quantitative decision-making methods, we have proposed methods of comparative analysis or comparison of calculations, according to which the general law of economics, which fully meets all the criteria for making management decisions in conditions of accuracy: we must rely on books, choose the least costly and most convenient among the criteria by comparing the results calculated on the options.

5. In the team-based approach to decision-making, we suggested consulting with experienced staff, based on the Uzbek saying that "old people don't know what they know". Because there is a situational approach to management, it is necessary to agree with the experiences of experienced staff when faced with an unforeseen situation.

Applying each of the above management decision-making methods in the enterprise leads to a positive result. From a book-based decision-making approach to clarity, from a creative approach-based decision-making approach to uncertainty, and from a collective point of view, each of the decisions made collectively can yield positive results in terms of its situation.

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THE ROLE OF THE CHEMICAL INDUSTRY IN THE ECONOMY OF UZBEKISTAN AND INCREASING THEIR ECONOMIC STABILITY

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ABSTRACT

This article discusses the role of the chemical industry in the economy of Uzbekistan and ways to increase their economic stability. The growing role of the chemical industry in the economy of Uzbekistan is also analyzed by statistics. In addition, the measures taken in the chemical industry are covered. In addition, conclusions and recommendations on the role of the chemical industry in the economy of Uzbekistan and ways to increase their economic stability were developed.

Key words: chemical industry, economic stability, transformation, export-import, Uzkiimyosanoat joint-stock company, chemical enterprises.

INTRODUCTION

The Decree of the President of the Republic of Uzbekistan "On the Strategy of Actions for the Further Development of the Republic of Uzbekistan" adopted by Sh.M. Mirziyoyev states that "... in order to implement the priorities of modernization and liberalization of all spheres of life, The problem is to increase its competitiveness through the modernization and diversification of industries [1].

This, in turn, will increase the production of high value-added products in the chemical, petrochemical and petrochemical industries, machinery, metal processing, construction materials, light, high-tech industries and other industries. requires significant development. Innovative development of the Republic of Uzbekistan is in many respects directly related to the development of priority sectors, including the chemical, biochemical, gas and petrochemical industries (hereinafter - the chemical industry). On the basis of the resolution of the President of August 23 this year, the program for the development of the chemical industry for 2017-2021 was adopted. It implemented 43 investment projects worth \$ 3.1 billion, increased the volume of industrial production by 2.4 times, exports by 2.7 times, increased the share of localized products to 42.5% and launched the production of 43 new types of products. , It is planned to create more than 3.2 thousand new jobs. In order to regulate the export-import activities of the industry, to ensure the transparency of foreign trade processes, and most importantly, to increase sales and expand the geography of chemical products in foreign markets, to further increase competitiveness and attractiveness, Uzkiymoimpeks LLC was established. was found. Of course, the ongoing large-scale reforms are also yielding positive results in the chemical industry. But the systemic problems that have persisted in the network for many years have not yet been resolved. For example, industrial enterprises producing mineral fertilizers are in a difficult financial situation [2].

The foundation created in the field in recent years can provide the potential of the chemical industry with stable growth dynamics for the next 3-5 years. However, in order to create a solid foundation for the long-term sustainable development of all areas of the chemical industry, it is necessary to accelerate the process of transformation of the industry, based on the best international practices.

In order to strategically restructure the development of the chemical industry in the new conditions of economic reform in Uzbekistan, the main long-term priorities have been identified [3]:

➤ Technological transformation - the creation of multi-level value chains from raw materials to finished products on the basis of new production capacities from local raw materials to semi-finished products, including through organic synthesis and nanotechnology. At the same time, gradually reduce the export of unprocessed raw materials (natural gas, industrial salts, cotton cellulose, acetic acid, etc.) as raw materials through the organization of deep processing in the country;

- Transformation of the system of economic relations - first of all, the end of government intervention in the field of relations between agricultural producers and enterprises of the chemical industry and the complete abandonment of the old system of planning and distribution;
- Transformation of the system of property relations - a sharp reduction of the state share in chemical enterprises and privatization of chemical enterprises by attracting private capital, including foreign investment, to create new production facilities in the industry, as well as prevent government interference in enterprises;
- digital transformation - the introduction of modern software systems in the industry for the management of financial, material and human resources, product labeling, the introduction of accounting systems based on international financial reporting standards;
- Transformation of the relationship between science and industry - the organization of innovation processes, the establishment of a new system of cooperation between science and industry on the basis of advanced foreign experience in the transfer of modern technologies;
- Transformation of the training system - radical improvement of the system of training, retraining and advanced training in the field, as well as the provision of existing and new production facilities with highly qualified local and foreign specialists.

Analysis of the relevant literature

The category of "economic stability" has been studied by many economists. In particular, modern approaches to enterprise sustainability A. Vald, L. Valras, P. ; Samuelson, A.A. Bogdanov, A.I. Romanova, S.V. Sokolov, V.S. Rappoport, Savitskaya G.V., Makkarov M.A., Sheremet A.D. and based on the scientific work of other scientists [4].

Local scientists T.S. Malikov, O.O. Olimjonov, M.K. Pardaev, B.I. Исроилов, H. Hasanovs conducted research on the economic sustainability of the enterprise [5].

In addition, Kozin, S.Yu. Pleshkov, G.R. It is worthwhile to look at Yarullina's scientific work [6]. In this regard, Uzbek scientists have focused on the financial aspects of assessing the sustainability of enterprises. Methods of calculating and evaluating the economic stability of enterprises on the basis of dynamic norms were among the first to be developed by economist I.M. Carried out by Syroejin, later N.N.Zakharchenko, N.N. Pogostinskaya, A.V. Zavgorodnyaya, R.L.Jambekova and N.A. Improved in Savinskaya's research [7]. We will briefly describe this method.

Research methodology

Theoretical and methodological basis of this article is general economic literature and scientific articles, research of economists on strategic management of enterprises, interviews with scientists and industry representatives, analysis of their written and oral opinions, expert evaluation, process observation, systematic analysis of economic events and processes. The approach provides conclusions, suggestions and recommendations in relevant areas through a comparative analysis of the author's experiences. In the process of studying the topic, in addition to general economic methods, special approaches to data structuring were used, such as comparison, aggregation of theoretical and practical materials, and systematic analysis.

Analysis and results

The role of the chemical industry in the economy of Uzbekistan and the increase of their economic stability The role of the joint-stock company "Uzkimyosanoat" - chemical enterprises of the Republic of Uzbekistan is great. The society develops and implements production, innovation and marketing programs of chemical enterprises, as well as creates conditions for the sustainable development of the chemical industry. In order to increase the economic stability of the company, investment policy is implemented in two directions[8]:

- creation of modern chemical production facilities and re-equipment and modernization of existing facilities by attracting investments from foreign and domestic investors;
- Attracting foreign investors to the privatization and denationalization of chemical enterprises in Uzbekistan.

These areas of the company's investment activity serve as important factors in the development of the chemical industry of Uzbekistan, increase its production capacity and ensure the operation of market economy mechanisms.

According to the statement of the 2nd meeting of the commission "On expansion of existing productions and development of new types of industrial products" approved by the Deputy Prime Minister, Minister of

Economic Development and Poverty Reduction JA Kuchkarov on December 26, 2020, by 2021 by chemical enterprises A total of 1,467.1 billion of 26 species. It is planned to produce localized products worth 9 billion soums [9]. Anti-viscosity reagent for urea in JSC "Ferganaazot", complex liquid fertilizer, sodium nitrate, sodium bicarbonate, tertiary sodium phosphate, modified porous nitrate in JSC "Maxam-Chirchik", anti-adhesive urea for sulfur-magnesium, magnesium nitrate reagent, low-density ammonium nitrate solution, NPK complex fertilizer containing trace elements and chelate compounds, dry carbon dioxide IV, nanometric zinc oxide, polyvinyl chloride in JSC "Navoiyazot", caustic soda, thiourea, aqueous solution of sodium cyanide, N in water Ammonium sulphate-phosphate at Ammophos-Maxam JSC, tires and conveyor belts of automobile and agricultural machinery at First Rubber Engineering Plant LLC, polyethylene fittings at Jizzakh Plastics JSC, starch, liquid paraffin soda at Dehkanabad Potash Plant JSC, The company produces A-grade calcined soda. The level of localization of 17 projects included in the program is 100% and is produced on the basis of local raw materials. In 2021, a total of 7 types of products worth 669.7 billion soums will be produced through industrial cooperation. Including: for the mining industry - 2.0 thousand tons of thiourea, 41 thousand tons of sodium cyanide salt, 4.0 thousand tons of porous nitrate, for the glass industry - 3.5 thousand tons of sodium nitrate, for the automotive industry - 1.0 million tons. car tires, 40.0 thousand tires for agricultural machinery [9].

One of the main branches of industry is the production of chemical products. The volume of chemical production alone in 2016 amounted to 7378.9 billion soums, and by 2020 it will reach 20923.2 billion soums (Table 1) [10].

Table 1

Key industrial indicators (billion soums)

	2016	2017	2018	2019	January-December 2020 *
The volume of industrial output, bln. som	111869,4	148816,0	235340,7	322535,8	367078,9
Mining and open pit mining	10721,2	18234,7	29087,9	43438,9	33000,2
Manufacturing industry	89793,3	117736,0	189642,6	254860,9	304714,3
Food production	22400,5	23217,7	25256,0	35337,3	42388,2
Beverage production	3364,7	3793,9	4948,9	6402,5	7308,7
Manufacture of tobacco products	1017,1	1183,1	1490,8	1743,8	1950,8
Manufacture of textile products	13335,3	16763,3	24835,2	29946,6	36230,8
Manufacture of clothing	4318,5	6108,2	7732,2	9165,8	10212,2
Manufacture of leather and related products	981,4	1414,6	1647,9	1588,8	1654,6
Manufacture of wood and foam products (except furniture), straw and textiles	573,3	776,0	1600,6	1596,0	1327,4
Manufacture of paper and paper products	955,9	1230,8	1633,5	1942,8	2301,0
Publication and reflection of written materials	939,9	1129,7	1260,3	1361,9	1159,0
Production of coke and oil refining products	2886,7	3681,9	5589,3	9964,2	11125,0
Manufacture of chemical products	7378,9	9893,8	15078,4	18974,3	20923,2
Other activities	1220,9	1403,1	1612,4	1945,8	2405,7

Manufacture of rubber and plastic products	2594,7	3235,8	5295,4	5347,8	6940,4
Manufacture of other mirror mineral products	6338,3	7528,2	12190,3	13721,8	16614,1
Metallurgical industry	8040,1	12498,8	31299,5	57327,3	79165,9
Manufacture of finished metal products, except machinery and equipment	2245,3	3650,3	5093,8	5628,8	6830,1
Manufacture of computers, electronic and optical products	450,7	843,7	1040,5	2001,6	3426,2
Manufacture of electrical equipment	1950,1	3225,7	6985,3	7373,3	8339,4
Manufacture of machinery and equipment not included in other categories	983,7	1586,2	3504,5	4373,0	4323,0
Manufacture of vehicles, trailers and semi-trailers	4112,3	10509,6	26631,3	33091,2	33718,9
Production of other transport sparks	212,5	334,1	504,8	818,3	976,2
Furniture production	1371,4	1513,7	1694,9	2299,1	2383,7
Manufacture of other finished goods	1077,1	1032,9	1363,7	1523,3	1617,1
Repair and installation of machinery and equipment	1044,0	1181,1	1353,1	1385,8	1392,7
Electricity, gas, steam supply and air conditioning	10522,6	11656,0	14518,5	22014,7	27193,6
Water supply; sewerage system, waste collection and disposal	832,3	1189,3	2091,7	2221,2	2170,8

Note: * initial data.

In general, industry is one of the main sectors of the economy of the republic. This is because the industry is radically different from other industries and sectors with its value-added creation, its role in meeting the needs of the population and the locomotive of production with a high level. The development of the industrial sector leads to the sustainable development of the national economy [11]. The process of diversification will be improved due to the processing of all extracted and cultivated resources in the industrial sector, the production of new products from them, the increase in the range and nomenclature. In 2020, the share of chemical production was 7%. This indicates the need for further rapid development of the chemical industry in our country (Figure 1).

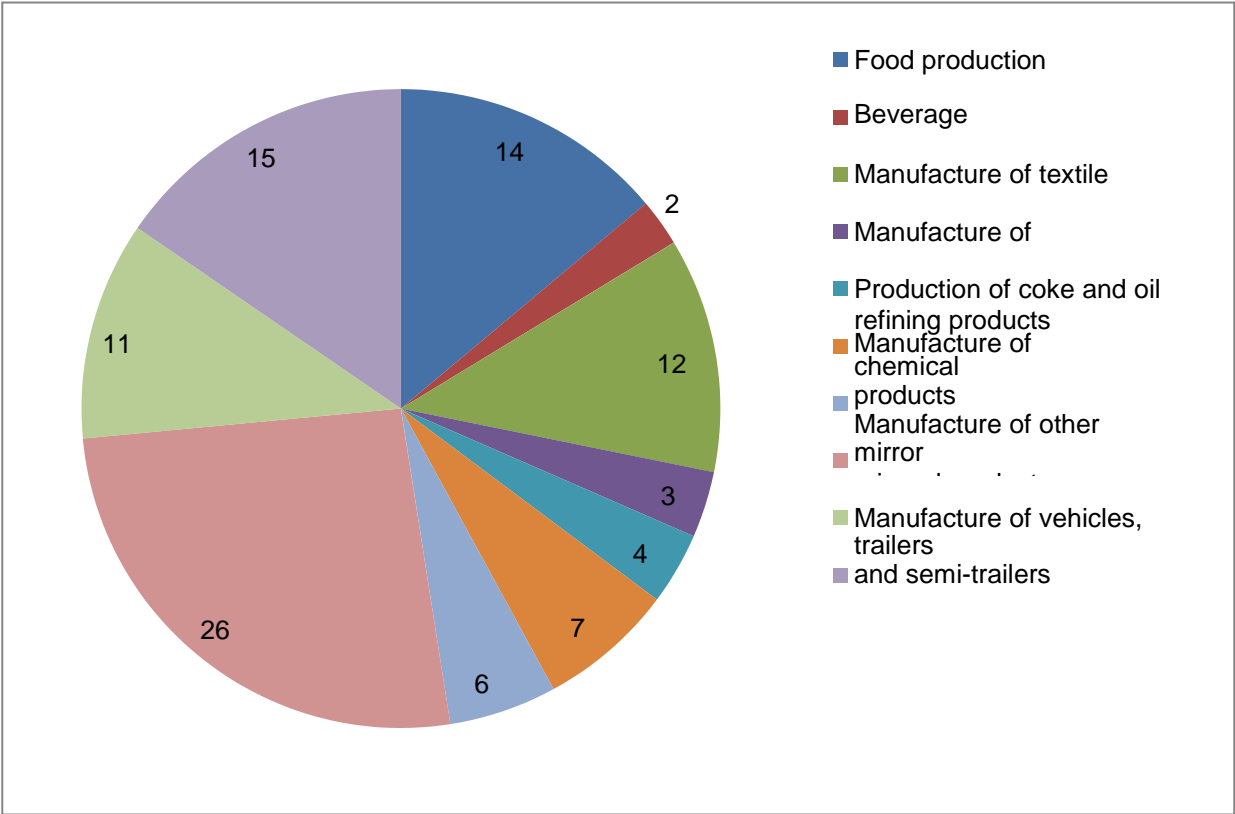


Figure 1. 2020 The structure of the manufacturing industry

Such high performance is the result of the implementation of interconnected strategic programs, developed on the basis of well-thought-out and careful analysis. It can be said that the high-level industrial development program for 2017-2021 and the consistent implementation of sectoral programs on modernization, technical and technological renewal of production open new pages in the production of competitive products with added value in all industries. At present, about 80 percent of industrial output is accounted for by them [12]. The physical volume index of industrial production is very important. In 2010, the physical volume index of the chemical industry was 108.5%, while in 2015 it was 107.9%, and by 2020 it was 100.7%. It can be seen that the physical volume of production in the chemical industry has been declining from year to year (Figure 2). This has a significant impact on the economic stability of the industry.

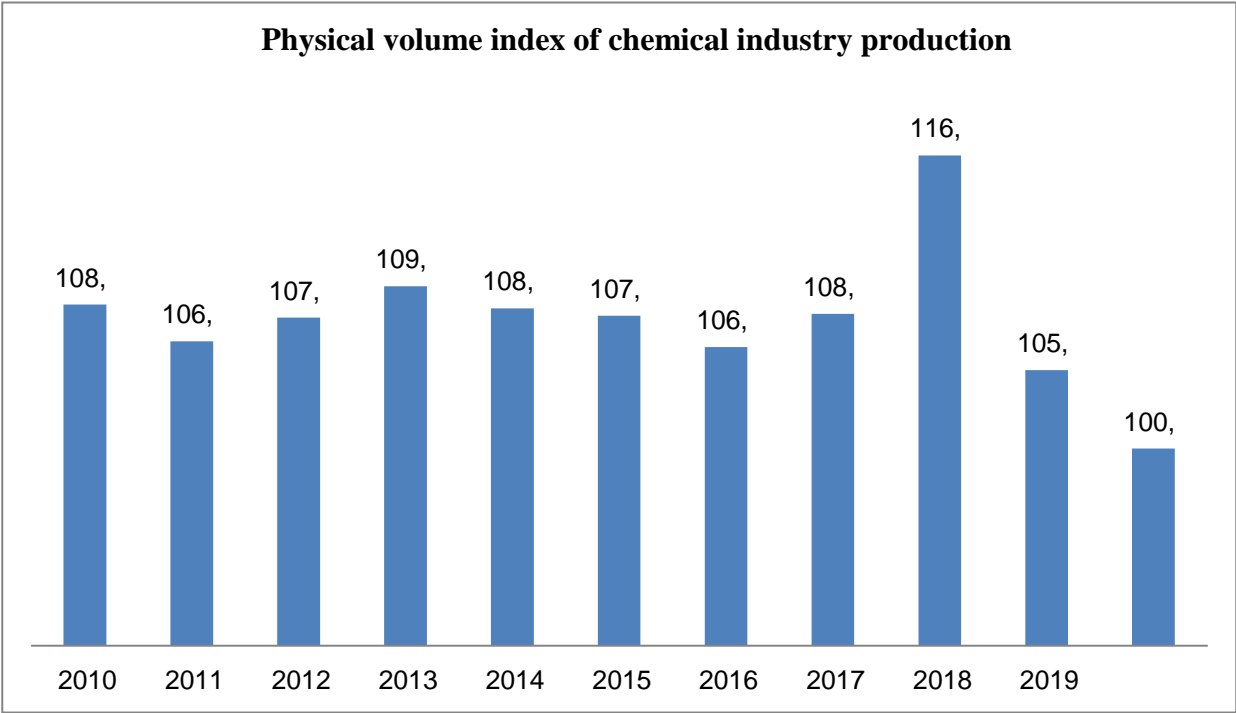


Figure 2. Physical volume index of chemical industry production

Chemical products, methods and processes are widely used in the national economy. Today, the chemical industry poses the problem of human food supply. Per capita production is increasing, it is getting more and more married, the problems of providing the population with fresh water, fresh air and cheap energy are also among the problems that cannot be solved without chemical technology [13]. Example: Artificial food production is important in the development of chemical technology. According to demographers, the population is growing very fast. The demand for protein is becoming the biggest problem in the 21st century.

This problem can only be solved by using chemical industry technologies. At present, protein substances are synthesized from fats, hydrocarbons, alcohol, acetic acid, etc. by microbiological synthesis [14]. The demand for chemical products is growing from year to year, which requires an increase in the production of chemical products in our country [15]. In 2010, 1960.0 bln. Chemical products worth 4993.7 billion soums were produced in 2015 and 20923.2 billion soums by 2020. We can see that it has reached UZS (Figure 3).

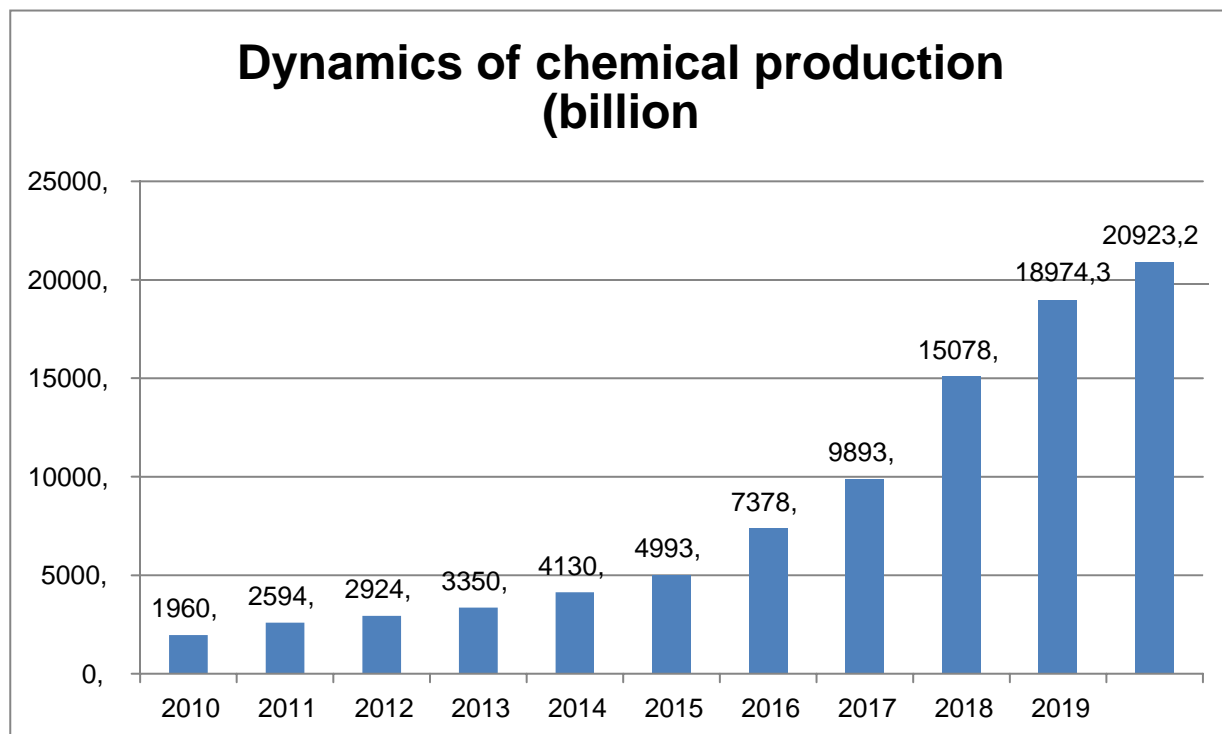


Figure 3. Dynamics of chemical production (billion soums)

Conclusions

It is necessary to modernize and diversify the chemical industry, expand the export potential of the industry through the organization of production of basic semi-finished and high value-added chemical products and sharply reduce imports, increase the economic efficiency of enterprises. We believe that this process is due to the following factors:

- low level of efficiency in the use of material resources;
- the fact that investments in the industrial complex do not contribute to the growth of exports of industry products, mainly limited to the supply of products for the domestic market;
- material and moral obsolescence of existing capital in industrial enterprises, resulting in high cost of production, inability to compete with the quality of imported products in terms of quality, the use of electricity and manual labor has not decreased;
- Research on the possibility of using phosphogypsum by composting in agriculture;
- Review of project proposals and the list of facilities to be built on the territory of the scientific cluster, including facilities of engineering, communications and production infrastructure, and determine its sources of funding.

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IMPROVING PRODUCTION COSTS CALCULATION IN THE VITICULTURE SECTOR

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ABSTRACT

This article describes the viticulture sector's development trends, its role in agriculture, in ensuring food security in the country, and cost accounting characteristics in the viticulture sector.

As a research result on improving cost accounting and reducing production cost, it has been formed proposals and recommendations for improving the grape production efficiency on farms.

Keywords: farms, production, viticulture, costs, product cost, cost object, efficiency.

INTRODUCTION

Despite the current positive trends, in recent years, increasing the competitiveness of agriculture in our country is of great scientific and practical importance. In particular, as noted by the President of the Republic of Uzbekistan, "the development of agriculture and increasing its competitiveness remains an important factor in improving the welfare of villages inhabited by more than 60% of the population."¹¹

Reforms in agriculture in Uzbekistan during the years of independence have helped to develop the agricultural sector in accordance with the requirements of a market economy, saturate the domestic consumer market with food products, stimulate export-oriented production, bring the quality of agricultural products in line with international standards. aimed at increasing competitiveness. More than a third of the country's gross domestic product comes from agriculture. In addition, more than 3.5 million people are employed in this sector, and revenues from the sale of agricultural products to foreign countries account for up to 25.0% of Uzbekistan's total exports. In the world market of agricultural products, Uzbekistan is famous for its cotton and vegetables.¹²

Increased aspiration of countries to participate in the value chain in the system of world economic relations, including improving the quality of food products in agriculture and agro-industry, production of agricultural products with high competitiveness in domestic and foreign markets has become the object of scientific research. As the President of the Republic of Uzbekistan noted, "the development of agriculture and increasing its competitiveness remains an important factor in improving the welfare of villages inhabited by more than 60% of the population"¹³. This, in turn, indicates that the development of agriculture in our country and its competitiveness, including increasing the efficiency of agriculture, should become an important area of reform, which is a priority today.

Setting a scientific problem

AF, Khurramov, Sh.D. Ergashxodjaeva, B.T. Salimov, L.F.Amirov, A.M. Salimov, A.M. Qodirov, D.M. Avazkhodjaeva¹⁴ and other Uzbek economists have studied the trends in agricultural development in the country,

¹¹ Decree of the President of the Republic of Uzbekistan PF-5708 "On measures to improve the system of public administration in agriculture." 17.04.2019 y. <https://lex.uz/docs/4291908>

¹² <https://www.gazeta.uz/uz/2019/09/24/agriculture/>

¹³ Decree of the President of the Republic of Uzbekistan PF-5708 "On measures to improve the system of public administration in agriculture." 17.04.2019 y. <https://lex.uz/docs/4291908>

¹⁴ Xurramov A.F., Mamatov A.A. Property relations in agriculture and directions of their development.-T.: 2008.59 p; Improving the management system of the agro-industrial complex in the context of economic liberalization. Agrarian economic reforms in Uzbekistan: achievements and their solutions.T.: 2006.-39 p.; Ergashxodjaeva Sh.D. Marketing strategy for the development of cooperation in rural areas in the context of market competition. Abstract of the dissertation for the degree of Doctor of Economics. T.: 2007.-17 b; Salimov B.T., Hamdamov Q.S., Berkinov B.B., Khakimov R., Yusupov MS, Oripov M.A., Uroqov N.I. -

its peculiarities, state support of the agricultural sector, the peculiarities of property relations in agriculture, the priorities for the development of cooperation in agriculture. At the same time, the theoretical and practical issues aimed at improving the theoretical and methodological basis for increasing the competitiveness of agriculture have not been analyzed in a comprehensive, systematic, special research object.

The main results

Today, the volume of grain fields in agriculture of the country occupies 1.3 million hectares, or 35% of all irrigated land in the country.¹⁵ This fact indicates that the area of arable land allocated for grain cultivation in our country is large enough.

The arable lands cultivated in our country are located mainly in wetlands, and there are sufficient problems with the rational use of water resources. In particular, only 60% of the total water used to irrigate agricultural lands in the country reaches crops, and the remaining 40% is lost in irrigation systems and irrigation processes. This situation has a negative impact on the efficiency of water use in agriculture in the country. This figure is 80-85 percent in EU countries. According to a study conducted by experts from the World Water Resources Institute, if the existing problems in the efficient use of water resources in agriculture are not addressed immediately, by 2040 Uzbekistan could become one of the 33 countries in the world with severe water shortages.¹⁶

The analysis shows that in recent years, about 70 percent of the country's arable land has been used for cotton and wheat cultivation. In the post-2017 period, some land was excluded from cotton and wheat cultivation. According to World Bank experts, reducing the area under cotton and wheat in Uzbekistan by 50% will increase the country's gross domestic product by 51%, employment in agriculture by 16% and water saving by 11%.¹⁷

Uzbekistan is one of the countries in the world that actively supports the development of agriculture. Today, the government of our country spends 2-3 times more on the development of agriculture than in developed countries. At the same time, the incomplete formation of market mechanisms in the development of agriculture in our country has a negative impact on the efficiency of the use of these funds. In particular, the rate of agricultural production per hectare is \$ 2,000 in Turkey, \$ 8,000 in Egypt and \$ 12,000 in Israel, but does not exceed \$ 300 in our country. In fact, our country has the potential to produce agricultural products worth \$ 10,000 per hectare.¹⁸ This, in turn, indicates that the competitiveness and efficiency of agriculture in our country lags significantly behind international indicators.

Based on the results of the analysis, it can be concluded that in recent years it is necessary not to increase the area under crops, but to increase its average yield. It is also expedient to gradually shift from additional areas used for cotton and grain to the use of more profitable crops, in particular, high-yielding varieties of fruits and vegetables, in the development of agriculture, increasing its competitiveness and efficiency. In particular, we believe that it is necessary to further accelerate the process of implementing market mechanisms in the state support of agriculture in our country.

Economics of peasants and farms - (Textbook) - T.: TSU, 2004. - 176 p.; Amirov L.F. The agrarian sector of the Uzbek economy and its basic concepts. Scientific electronic journal "Economy and Innovative Technologies". № 4, July-August, 2020. http://iqtisodiyot.tsue.uz/sites/default/files/maqolalar/23_Amirov_L.pdf; Salimov A.M., Mamurova Z.M. The role of the infrastructure of the agro-industrial complex of Uzbekistan in the economy and the experience of foreign countries. "Science and Education" Scientific Journal Volume 1 Issue 2. 2020. <https://www.openscience.uz/index.php/sciedu/article/download/407/401/1009>; Qodirov A.M., Toshmatov R.X. and b. Scientific-methodical approach to determining the potential of natural resources for the rational placement of agricultural production. Monograph. - T.: LESSON PRESS, 2017, - 229 p.; Avazxodjaeva D.M. Development of the agrarian sector of the economy of Uzbekistan. Economics and management. Young uchenyy. № 17 (151), 2017. - p. 321 - 323.

¹⁵ <https://www.gazeta.uz/uz/2020/04/21/agriculture/>

¹⁶ <https://xs.uz/uzkr/post/ozbekistonda-qishloq-khozhaligini-rivozhlantirish-strategiyasi-iqtisodiyotimiz-drajveri-khalqimiz-turmush-farovonligini-taminlovchi-yangi-bosqichdir>

¹⁷ <https://www.gazeta.uz/uz/2019/07/08/agriculture/#!>

¹⁸ <https://xs.uz/uzkr/post/ozbekistonda-qishloq-khozhaligini-rivozhlantirish-strategiyasi-iqtisodiyotimiz-drajveri-khalqimiz-turmush-farovonligini-taminlovchi-yangi-bosqichdir>

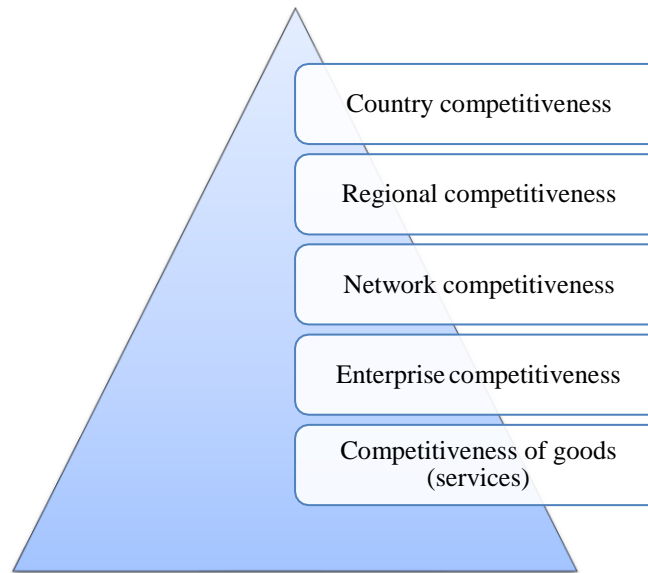


Figure 1. The Pyramid of Competition ¹⁹

In the context of globalization of the world economy, deepening competition in international markets, it is important to formulate a mechanism for effective implementation of state programs aimed at developing agriculture and increasing its competitiveness, including a system of measures to improve the competitiveness of rural areas. has scientific and practical significance. The scientific definitions of the concept of competitiveness given in the economic literature, the theoretical foundations of this economic category and the analysis of their stages of development show that today the concept of competitiveness has a complex significance. In particular, to date, the economic literature has not developed a single methodology for determining the level of competitiveness, which is considered to have commodity, enterprise, industry, regional and national levels. These levels generally form a pyramid of competitiveness (see Figure 1). In the development of targeted state programs aimed at developing agriculture and increasing its competitiveness in our country, on the basis of this pyramid will need to develop a comprehensive program to improve the country's competitiveness in agriculture at the global level, from bottom to top. This situation plays an important role in ensuring the effectiveness of targeted state programs.

In order to clarify the results of the study, we consider it appropriate to provide appropriate definitions for each level of competitiveness:²⁰

- Competitiveness of goods (services) reflects the characteristics of the product, which has a relatively high level of satisfaction between the needs of the same type of products, including by-products and consumer satisfaction. In world practice, there is a system of standards for improving the competitiveness of agricultural products, including food, based on the level of technical and technological development of agricultural production, processing and food production in each country. the output may be different;

¹⁹ Dyukov I.I. Management of the company's competitiveness: a study guide. SPb: SPbGU ITMO, 2011. - 100 p .; Voronov A.A. Modeling the competitiveness of the enterprise's products / A.A. Voronov // Marketing in Russia and abroad. - 2011. - No. 9 (58). - S. 32-38; Official periodicals: electron. Guide / Global Competitiveness Report 2017-2018. - URL: <https://roscongress.org/materials/otchet-o-globalnoy-konkurentosposobnosti-2017-2018-/>; Fridman Yu.A., Rechko G.N., Pisarev Yu.A. Algorithm for assessing the competitiveness of the region / Yu.A. Fridman, G.N. Rechko, Yu.A. Pisarev // Bulletin of NSU. Series: Socio-economic sciences. - 2014. - No. 4. - P. 19 - 25. compiled by the author on the basis of data.

²⁰ Dyukov I.I. Management of the company's competitiveness: a study guide. SPb: SPbGU ITMO, 2011. - 100 p .; Voronov A.A. Modeling the competitiveness of the enterprise's products / A.A. Voronov // Marketing in Russia and abroad. - 2011. - No. 9 (58). - S. 32-38; Official periodicals: electron. Guide / Global Competitiveness Report 2017-2018. - URL: <https://roscongress.org/materials/otchet-o-globalnoy-konkurentosposobnosti-2017-2018-/>; Fridman Yu.A., Rechko G.N., Pisarev Yu.A. Algorithm for assessing the competitiveness of the region / Yu.A. Fridman, G.N. Rechko, Yu.A. Pisarev // Bulletin of NSU. Series: Socio-economic sciences. - 2014. - No. 4. - P. 19 - 25.

- The indicator of competitiveness of the enterprise is inextricably linked with the competitiveness of goods (services), which is the direction of the enterprise's activity in the formation of its position and brand by competing with other competing enterprises in the market. At the same time, it would be expedient to implement strategic programs to improve the types and quality of agricultural products produced by farmers and dekhkan (personal subsidiary farms) and agro-industrial enterprises;

- The concept of industry competitiveness is an indicator of mutual competitiveness with the products of these industries in other countries, directly related to the production of goods and services in accordance with their requirements to international and domestic markets. At the same time, attention will be paid to the implementation of various programs by the governments of the countries in the development of competitiveness in the agricultural and agro-industrial sectors. In particular, in order to saturate the domestic market with agriculture, food and support the agro-industrial sector, which specializes in the production of import-substituting products, the state will be able to implement a policy of protectionism with various supports. At the same time, it will be possible to impose various restrictions on customs duties or imports of foreign products entering the country's food market;

- The competitiveness of the regions is determined by their socio-economic importance in the country's economy. In the practice of most emerging and developing market economies, diversification and modernization of agricultural and agro-industrial sectors in rural areas, along with increasing the role of regions in the country's economy in terms of agricultural and food production, are improving their competitiveness. At the same time, in world practice it has been proved that the establishment of free economic zones can ensure that the relevant region of the country has a faster growth rate than other regions due to the large attraction of foreign investment. It is expedient to implement such measures based on the specialization of agricultural production of the regions in the development of programs for the formation and development of agro-clusters in agriculture of the country;

- The country's competitiveness can be assessed by the country's position in the world market for agriculture and food products, including the world market demand for products produced by residents of the country.

Table 1

Classification of competitive advantages by territorial specialization of agricultural sectors of the republic ²¹

Groups of indicators of competitive advantage	Components
According to the field of origin	<ul style="list-style-type: none"> - natural and climatic; - socio-political; - technical and technological; - organizational and economic; - cultural; - information.
By the nature of the manifestation	<ul style="list-style-type: none"> - natural (real); - artificial.
According to the field of manifestation	<ul style="list-style-type: none"> - research and development; - material production; - Intangible production (services); - regional management; - infrastructure.
According to the reason for its formation	<ul style="list-style-type: none"> - changes in market conditions and conditions; - regional policies and competitiveness programs implemented by the state; - development of competitors; - Structural shifts in the regional economy and indicators of economic

²¹ Gugelev A.V., Yashin N.S. Competitiveness of business entities: problems of maintenance and methods of regulation / A.V. Gugelev, N.S. Yashin. // Bulletin of SGSEU, - 2008. - № 7. - P. 31-34; Beksultanova A.I., Idigova L.M. Factors Determining the Investment Attractiveness of the Region / A.I. Beksultanova, L.M. Idigova // Bulletin of scientific conferences. - 2019. - No. 4. - P. 31-39; Golovikhin S.A., Nezhivenko E.A. Competitiveness of Russian regions: monograph. Chelyabinsk: Chelyab. State University, 2013. -- 227 p. compiled by the author on the basis of data.

	development.
Depending on the level	<ul style="list-style-type: none"> - lower; - medium; - high.
According to the types of manifestations	<ul style="list-style-type: none"> - economic; - social; - technical and technological; - management.
According to the economic strength of the region's competitiveness	<ul style="list-style-type: none"> - Accelerated development of competitiveness through the effective use of available resources and conditions in the region; - taking urgent measures to increase regional competitiveness, taking into account changes in the competitive environment in the use of available resources and conditions in the region; - implementation of programs aimed at ensuring a high level of competitiveness in the region.
In terms of market coverage	<ul style="list-style-type: none"> - by one type of market segment; - on several (two or more) types of market segments; - full market coverage.
In preparation for implementation	<ul style="list-style-type: none"> - real; - potential.
By importance	<ul style="list-style-type: none"> - basic; - provider.
On the elements of strategic management	<ul style="list-style-type: none"> - strategic; - Tactical.
According to the term	<ul style="list-style-type: none"> - short-term; - medium-term; - long-term.
According to the source of formation	<ul style="list-style-type: none"> - internal; - external.
According to the level of stability	<ul style="list-style-type: none"> - stable; - unstable.
In terms of price	<ul style="list-style-type: none"> - based on prices; - not based on price.
According to its relevance to integration	<ul style="list-style-type: none"> - integration; - nonintegration.
According to the importance of regional competitiveness	<ul style="list-style-type: none"> - is important; - not significant.
By nature of distribution (distribution, area of influence)	<ul style="list-style-type: none"> - has a relative scope; - has a relatively small sphere of influence; - unique (has a wide range of influence).
On economic interest	<ul style="list-style-type: none"> - belongs to the domestic economic interests of the region; - Interregional economic interests.
On the implementation of innovations	<ul style="list-style-type: none"> - traditional; - innovative.
Depending on the development of the region	<ul style="list-style-type: none"> - associated with intensive development; - associated with extensive development.
According to the value chain	<ul style="list-style-type: none"> - creation of an internal value chain in the region; - Participate in and contribute to the value chain outside the region.

Based on the study of the processes of agricultural development and increasing the competitiveness of the country, it was found that the programs aimed at improving the competitiveness of agriculture, developed at the state and regional levels, are interrelated and directly interrelated. In the development of state programs in

this area, first of all, it is expedient to form a system of measures to increase the level of competitiveness of rural areas. In particular, the country's national and regional competitiveness in agriculture will be developed by classifying the competitive advantages of rural areas, their specialization in agricultural production. In order to clarify the results of our ongoing research, we have studied the classification of regional competitive advantages. In the economic literature, competitive advantages in terms of regional specialization of the country's agricultural sectors are classified as follows (see Table 1):²²

- according to the field of origin;
- by the nature of the manifestation;
- by area of manifestation;
- due to the occurrence;
- according to the level;
- by type of manifestation;
- according to the economic potential of the region's competitiveness;
- by the level of market coverage;
- on preparation for implementation;
- by importance;
- on elements of strategic management;
- by term;
- according to the source of formation;
- according to the level of stability;
- in relation to the price;
- according to integration;
- the importance of regional competitiveness;
- by nature of distribution (distribution, area of influence);
- on economic interests;
- on the introduction of innovations;
- depending on the development of the region;
- according to the value chain.

In the above order, based on the classification of competitive advantages of regional specialization of agricultural sectors of the country and grouping of its structural indicators (see Table 1), further adaptation of government targeted programs for agricultural development and its competitiveness to market mechanisms, including their systemic and in addition to being done with a clear goal in mind, it will be possible to achieve high efficiency.

In the process of developing programs aimed at increasing the competitiveness of agriculture in the country and its regions, it is expedient to pay attention to the expected results to be achieved in their implementation. According to the analysis of world practice of increasing the competitiveness of agriculture in the country, the characteristics of the specialization of agricultural production in the regions, it is desirable to increase the level of competitiveness in the following four stages:

- In the first stage - the focus is on increasing the efficiency of the use of factors of production. Priority will be given to improving the conditions of agricultural and food production, development of infrastructure serving the agricultural and agro-industrial sectors, increasing labor productivity in the sector using highly skilled labor, and increasing the competitiveness of the region or country;

- In the second stage, priority will be given to attracting investments in agriculture and agro-industry in the country and its regions. In particular, research work on improving the quality of educational services in human capital investment, support the technological development of national agro-industrial clusters, agroholding companies, agrologistics centers, farmers and dekhkan farms, increase agricultural efficiency, innovative development of agriculture and their programs such as the use of the results in production processes, licensing of

²² Gugelev A.V., Yashin N.S. Competitiveness of business entities: problems of maintenance and methods of regulation / A.V. Gugelev, N.S. Yashin. // Bulletin of SGSEU, - 2008. - № 7. - P. 31-34; Beksultanova A.I., Idigova L.M. Factors Determining the Investment Attractiveness of the Region / A.I. Beksultanova, L.M. Idigova // Bulletin of scientific conferences. - 2019. - No. 4. - P. 31-39; Golovikhin S.A., Nezhipenko E.A. Competitiveness of Russian regions: monograph. Chelyabinsk: Chelyab. State University, 2013. -- 227 p.

research and development;

- In the third stage - the country through the cultivation of agricultural products, including their processing, expansion of the range of agricultural and food products as a result of the creation of new types of food production technologies, diversification of agricultural and agro-industrial sectors, their transition to innovative development. Priority will also be given to improving the "competitive rhombus" in the agricultural sector of its regions;

- In the fourth stage - a market mechanism for the development of agriculture and increase its competitiveness will be fully formed. In particular, at this stage, a mechanism for the simultaneous effective use of factors of production, investment and innovation is formed. leads to a significant improvement in the well-being of the population.

In our opinion, in order to develop agriculture and increase its competitiveness, it is necessary, first of all, to specialize the regions of the country in agricultural production, to improve the efficiency of farms and dekhkan (personal assistant) farms. In particular, it is necessary to set strategic goals by summarizing regional measures in the development of programs aimed at increasing the level of competitiveness of the agricultural and agro-industrial sectors in the country. To do this, it is necessary to improve the practice of developing comprehensive programs to increase the level of competitiveness of agricultural and agro-industrial sectors in the regions of the country, based on the level of specialization in production.

Table 2

The scheme of "multi-level goals" to increase the level of competitiveness of agriculture and agro-industrial sectors in the regions of the country ²³

General (primary) goal	Improving the competitiveness of the agricultural and agro-industrial sectors of the region			
Secondary goals	Formation of factors of production	Demand stimulation	Complex development of basic networks	Formation of strategies of farms and dekhkan (personal assistant) farms, agro-industrial enterprises
Tertiary goals	Training of highly qualified personnel (development of higher education system)	Increasing the income of the population	Supporting the competitiveness of the priority sectors of the agricultural sector	Carrying out reforms in the activities of farms and dekhkan (personal assistant) farms, agro-industrial enterprises
	Improving the efficiency of supply and use of natural resources	Improving the competitiveness of local products	Ensuring the progressive development of organizational development	Development of management of farms and dekhkan (personal assistant) farms, agro-industrial enterprises
	Attracting capital (investment)	Development of innovative contracts of agribusiness representatives with universities and research institutes	Transfer of agricultural and agro-industrial sectors to the path of innovative development	Improving the competitiveness strategies of farms and dekhkan (personal assistant) farms, agro-industrial enterprises

In the process of developing state target programs aimed at increasing the level of competitiveness of the agricultural and agro-industrial sectors of the country, including its territories, we found it necessary to rely on the scheme of "multi-level goals". By dividing the goals into different levels through this method, it is possible to clearly define the tasks in the direction of specialization of the agricultural and agro-industrial sectors in the

²³ Created by the author

republic and its regions, as well as the priorities of ongoing reforms in the sector. In our opinion, the schematic structure of multi-level goals of programs to increase the level of competitiveness of the agricultural and agro-industrial sectors in the regions of the country should be formed in the manner shown in Table 2.

By allocating different levels of this type of target, it is possible to stimulate the production of import-substituting and export-oriented agricultural and food products in the agricultural sector across the country and its regions. This situation lays the foundation for the sustainable development of the country's agricultural competitiveness in the long run. The analysis shows that today the country has the following problems in the development of agriculture and its competitiveness, including in the regions:

- The reforms implemented in recent years are not sufficiently effective, there is a misuse of state budget funds and foreign investment. In particular, most of the agricultural infrastructure facilities under construction or reconstruction in the post-2016 period are now in disrepair;

- There is no interaction between the education system and production processes. The application of scientific achievements in the cultivation of agricultural products, their processing in the agro-industrial sector, in the production of food products is almost non-existent;

- The efficiency of the use of irrigated lands in agriculture does not fully meet international standards. Also, the rational use of water resources in irrigating crops is low;

- The right of local farmers and dehkan (personal assistant) farms to land does not fully meet the requirements of a market economy. In particular, market mechanisms are not fully implemented in the ongoing reforms in agriculture;

- The programs of state and regional reforms developed by the Government of the country for the development of agriculture and increase its competitiveness indicate only the general directions of measures. Opinions are not expressed on specific mechanisms and support for their implementation.

Conclusions and suggestions

Taking into account the above, we consider it expedient to give priority to increasing the competitiveness of the agricultural and agro-industrial sectors of the country in recent years, including in the regions:

- Development of specific quality standards and strengthening control in accordance with international standards for the development of socio-economic infrastructure serving agriculture, construction and reconstruction of infrastructure in the country and its regions;

- Strengthening control over the formation and use of market mechanisms for the targeted and effective use of state budget funds for the development of agriculture in the country, including foreign investment in the sector;

- Existing problems in the agricultural sector, their solutions, increasing the efficiency of agriculture, cultivation of agricultural products, their processing, innovation of food production in the agro-industrial sector through the conclusion of cooperation agreements on innovative development between universities, research institutes and agribusiness entities. increase the number of technologies and improve their quality. Allocation of benefits and subsidies to agribusiness entities that have concluded such cooperation agreements;

- Development and implementation of strategies for the republican, regional, agro-industrial clusters, agroholding companies, farms on the gradual transition of agriculture and agro-industrial sectors to the path of innovative development;

- Development and implementation of an effective market mechanism for the implementation of reforms aimed at sustainable development of the agricultural sector and increasing its competitiveness;

- Gradual reduction (at most 10 years) of protectionist policies to support local agribusinesses and ensure free competition with foreign food producers in the domestic market.

In our opinion, the development of programs aimed at developing and increasing the competitiveness of agriculture in the coming years, taking into account the above, will allow in the long run to further deepen the competitiveness of agriculture, including the specialization of regions in agricultural production and food production.

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Priorities for improving state programs to develop agriculture in Uzbekistan and increase its global competitiveness

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ABSTRACT

The article analyzes the directions of ensuring the effectiveness of state programs aimed at developing agriculture in Uzbekistan and increasing its global competitiveness. In addition, opportunities for creative use of the experience of developed countries in improving the competitiveness of agriculture in the country have been identified.

Key words: agriculture, farms, dehkan (personal assistant) farms, agricultural products, competitive paradigm, agro-industrial sectors

INTRODUCTION

Despite the current positive trends, in recent years, increasing the competitiveness of agriculture in our country is of great scientific and practical importance. In particular, as noted by the President of the Republic of Uzbekistan, "the development of agriculture and increasing its competitiveness remains an important factor in improving the welfare of villages inhabited by more than 60% of the population."²⁴

Reforms in agriculture in Uzbekistan during the years of independence have helped to develop the agricultural sector in accordance with the requirements of a market economy, saturate the domestic consumer market with food products, stimulate export-oriented production, bring the quality of agricultural products in line with international standards. aimed at increasing competitiveness. More than a third of the country's gross domestic product comes from agriculture. In addition, more than 3.5 million people are employed in this sector, and revenues from the sale of agricultural products to foreign countries account for up to 25.0% of Uzbekistan's total exports. In the world market of agricultural products, Uzbekistan is famous for its cotton and vegetables.²⁵

Increased aspiration of countries to participate in the value chain in the system of world economic relations, including improving the quality of food products in agriculture and agro-industry, production of agricultural products with high competitiveness in domestic and foreign markets has become the object of scientific research. As the President of the Republic of Uzbekistan noted, "the development of agriculture and increasing its competitiveness remains an important factor in improving the welfare of villages inhabited by more than 60% of the population"²⁶. This, in turn, indicates that the development of agriculture in our country and its competitiveness, including increasing the efficiency of agriculture, should become an important area of reform, which is a priority today.

Setting a scientific problem

AF, Khurramov, Sh.D. Ergashxodjaeva, B.T. Salimov, L.F.Amirov, A.M. Salimov, A.M. Qodirov, D.M. Avazkhodjaeva²⁷ and other Uzbek economists have studied the trends in agricultural development in the country,

²⁴ Decree of the President of the Republic of Uzbekistan PF-5708 "On measures to improve the system of public administration in agriculture." 17.04.2019 y. <https://lex.uz/docs/4291908>

²⁵ <https://www.gazeta.uz/uz/2019/09/24/agriculture/>

²⁶ Decree of the President of the Republic of Uzbekistan PF-5708 "On measures to improve the system of public administration in agriculture." 17.04.2019 y. <https://lex.uz/docs/4291908>

²⁷ Xurramov A.F., Mamatov A.A. Property relations in agriculture and directions of their development.-T .: 2008.59 p; Improving the management system of the agro-industrial complex in the context of economic liberalization. Agrarian economic reforms in Uzbekistan: achievements and their solutions.T .: 2006.-39 p .; Ergashxodjaeva Sh.D. Marketing strategy for the development of cooperation in rural areas in the context of market competition. Abstract of the dissertation for the degree of Doctor of Economics.

its peculiarities, state support of the agricultural sector, the peculiarities of property relations in agriculture, the priorities for the development of cooperation in agriculture. At the same time, the theoretical and practical issues aimed at improving the theoretical and methodological basis for increasing the competitiveness of agriculture have not been analyzed in a comprehensive, systematic, special research object.

The main results

Today, the volume of grain fields in agriculture of the country occupies 1.3 million hectares, or 35% of all irrigated land in the country.²⁸ This fact indicates that the area of arable land allocated for grain cultivation in our country is large enough.

The arable lands cultivated in our country are located mainly in wetlands, and there are sufficient problems with the rational use of water resources. In particular, only 60% of the total water used to irrigate agricultural lands in the country reaches crops, and the remaining 40% is lost in irrigation systems and irrigation processes. This situation has a negative impact on the efficiency of water use in agriculture in the country. This figure is 80-85 percent in EU countries. According to a study conducted by experts from the World Water Resources Institute, if the existing problems in the efficient use of water resources in agriculture are not addressed immediately, by 2040 Uzbekistan could become one of the 33 countries in the world with severe water shortages.²⁹

The analysis shows that in recent years, about 70 percent of the country's arable land has been used for cotton and wheat cultivation. In the post-2017 period, some land was excluded from cotton and wheat cultivation. According to World Bank experts, reducing the area under cotton and wheat in Uzbekistan by 50% will increase the country's gross domestic product by 51%, employment in agriculture by 16% and water saving by 11%.³⁰

Uzbekistan is one of the countries in the world that actively supports the development of agriculture. Today, the government of our country spends 2-3 times more on the development of agriculture than in developed countries. At the same time, the incomplete formation of market mechanisms in the development of agriculture in our country has a negative impact on the efficiency of the use of these funds. In particular, the rate of agricultural production per hectare is \$ 2,000 in Turkey, \$ 8,000 in Egypt and \$ 12,000 in Israel, but does not exceed \$ 300 in our country. In fact, our country has the potential to produce agricultural products worth \$ 10,000 per hectare.³¹ This, in turn, indicates that the competitiveness and efficiency of agriculture in our country lags significantly behind international indicators.

Based on the results of the analysis, it can be concluded that in recent years it is necessary not to increase the area under crops, but to increase its average yield. It is also expedient to gradually shift from additional areas used for cotton and grain to the use of more profitable crops, in particular, high-yielding varieties of fruits and vegetables, in the development of agriculture, increasing its competitiveness and efficiency. In particular, we believe that it is necessary to further accelerate the process of implementing market mechanisms in the state support of agriculture in our country.

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²⁸ <https://www.gazeta.uz/uz/2020/04/21/agriculture/>

²⁹ <https://xs.uz/uzkr/post/ozbekistonda-qishloq-khozhaligini-rivozhlantirish-strategiyasi-iqtisodiyotimiz-drajveri-khalqimiz-turmush-farvonligini-taminlovchi-yangi-bosqichdir>

³⁰ <https://www.gazeta.uz/uz/2019/07/08/agriculture/#!>

³¹ <https://xs.uz/uzkr/post/ozbekistonda-qishloq-khozhaligini-rivozhlantirish-strategiyasi-iqtisodiyotimiz-drajveri-khalqimiz-turmush-farvonligini-taminlovchi-yangi-bosqichdir>

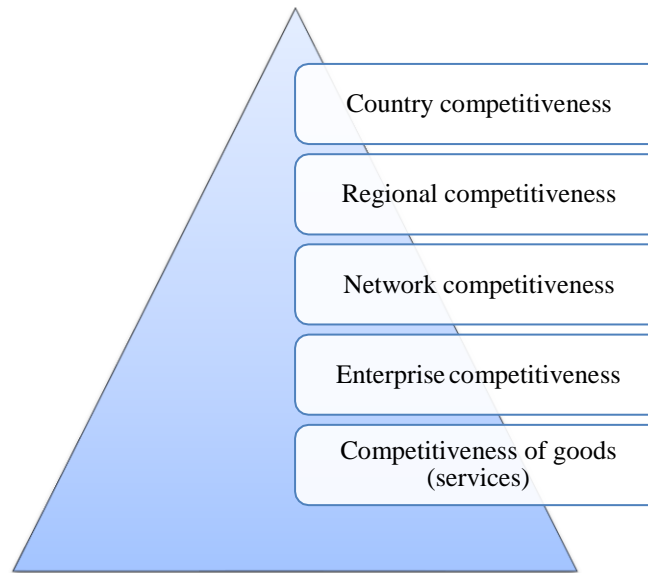


Figure 1. The Pyramid of Competition ³²

In the context of globalization of the world economy, deepening competition in international markets, it is important to formulate a mechanism for effective implementation of state programs aimed at developing agriculture and increasing its competitiveness, including a system of measures to improve the competitiveness of rural areas. has scientific and practical significance. The scientific definitions of the concept of competitiveness given in the economic literature, the theoretical foundations of this economic category and the analysis of their stages of development show that today the concept of competitiveness has a complex significance. In particular, to date, the economic literature has not developed a single methodology for determining the level of competitiveness, which is considered to have commodity, enterprise, industry, regional and national levels. These levels generally form a pyramid of competitiveness (see Figure 1). In the development of targeted state programs aimed at developing agriculture and increasing its competitiveness in our country, on the basis of this pyramid will need to develop a comprehensive program to improve the country's competitiveness in agriculture at the global level, from bottom to top. This situation plays an important role in ensuring the effectiveness of targeted state programs.

In order to clarify the results of the study, we consider it appropriate to provide appropriate definitions for each level of competitiveness:³³

- Competitiveness of goods (services) reflects the characteristics of the product, which has a relatively high level of satisfaction between the needs of the same type of products, including by-products and consumer satisfaction. In world practice, there is a system of standards for improving the competitiveness of agricultural products, including food, based on the level of technical and technological development of agricultural production, processing and food production in each country. the output may be different;

- The indicator of competitiveness of the enterprise is inextricably linked with the competitiveness of

³² Dyukov I.I. Management of the company's competitiveness: a study guide. SPb: SPbGU ITMO, 2011. - 100 p .; Voronov A.A. Modeling the competitiveness of the enterprise's products / A.A. Voronov // Marketing in Russia and abroad. - 2011. - No. 9 (58). - S. 32-38; Official periodicals: electron. Guide / Global Competitiveness Report 2017-2018. - URL: <https://roscongress.org/materials/otchet-o-globalnoy-konkurentosposobnosti-2017-2018-/>; Fridman Yu.A., Rechko G.N., Pisarev Yu.A. Algorithm for assessing the competitiveness of the region / Yu.A. Fridman, G.N. Rechko, Yu.A. Pisarev // Bulletin of NSU. Series: Socio-economic sciences. - 2014. - No. 4. - P. 19 - 25. compiled by the author on the basis of data.

³³ Dyukov I.I. Management of the company's competitiveness: a study guide. SPb: SPbGU ITMO, 2011. - 100 p .; Voronov A.A. Modeling the competitiveness of the enterprise's products / A.A. Voronov // Marketing in Russia and abroad. - 2011. - No. 9 (58). - S. 32-38; Official periodicals: electron. Guide / Global Competitiveness Report 2017-2018. - URL: <https://roscongress.org/materials/otchet-o-globalnoy-konkurentosposobnosti-2017-2018-/>; Fridman Yu.A., Rechko G.N., Pisarev Yu.A. Algorithm for assessing the competitiveness of the region / Yu.A. Fridman, G.N. Rechko, Yu.A. Pisarev // Bulletin of NSU. Series: Socio-economic sciences. - 2014. - No. 4. - P. 19 - 25.

goods (services), which is the direction of the enterprise's activity in the formation of its position and brand by competing with other competing enterprises in the market. At the same time, it would be expedient to implement strategic programs to improve the types and quality of agricultural products produced by farmers and dehkans (personal subsidiary farms) and agro-industrial enterprises;

- The concept of industry competitiveness is an indicator of mutual competitiveness with the products of these industries in other countries, directly related to the production of goods and services in accordance with their requirements to international and domestic markets. At the same time, attention will be paid to the implementation of various programs by the governments of the countries in the development of competitiveness in the agricultural and agro-industrial sectors. In particular, in order to saturate the domestic market with agriculture, food and support the agro-industrial sector, which specializes in the production of import-substituting products, the state will be able to implement a policy of protectionism with various supports. At the same time, it will be possible to impose various restrictions on customs duties or imports of foreign products entering the country's food market;

- The competitiveness of the regions is determined by their socio-economic importance in the country's economy. In the practice of most emerging and developing market economies, diversification and modernization of agricultural and agro-industrial sectors in rural areas, along with increasing the role of regions in the country's economy in terms of agricultural and food production, are improving their competitiveness. At the same time, in world practice it has been proved that the establishment of free economic zones can ensure that the relevant region of the country has a faster growth rate than other regions due to the large attraction of foreign investment. It is expedient to implement such measures based on the specialization of agricultural production of the regions in the development of programs for the formation and development of agro-clusters in agriculture of the country;

- The country's competitiveness can be assessed by the country's position in the world market for agriculture and food products, including the world market demand for products produced by residents of the country.

Table 1

Classification of competitive advantages by territorial specialization of agricultural sectors of the republic ³⁴

Groups of indicators of competitive advantage	Components
According to the field of origin	<ul style="list-style-type: none"> - natural and climatic; - socio-political; - technical and technological; - organizational and economic; - cultural; - information.
By the nature of the manifestation	<ul style="list-style-type: none"> - natural (real); - artificial.
According to the field of manifestation	<ul style="list-style-type: none"> - research and development; - material production; - Intangible production (services); - regional management; - infrastructure.
According to the reason for its formation	<ul style="list-style-type: none"> - changes in market conditions and conditions; - regional policies and competitiveness programs implemented by the state; - development of competitors; - Structural shifts in the regional economy and indicators of economic development.

³⁴ Gugelev A.V., Yashin N.S. Competitiveness of business entities: problems of maintenance and methods of regulation / A.V. Gugelev, N.S. Yashin. // Bulletin of SGSEU, - 2008. - № 7. - P. 31-34; Beksultanova A.I., Idigova L.M. Factors Determining the Investment Attractiveness of the Region / A.I. Beksultanova, L.M. Idigova // Bulletin of scientific conferences. - 2019. - No. 4. - P. 31-39; Golovikhin S.A., Nezhipenko E.A. Competitiveness of Russian regions: monograph. Chelyabinsk: Chelyab. State University, 2013. -- 227 p. compiled by the author on the basis of data.

Depending on the level	<ul style="list-style-type: none"> - lower; - medium; - high.
According to the types of manifestations	<ul style="list-style-type: none"> - economic; - social; - technical and technological; - management.
According to the economic strength of the region's competitiveness	<ul style="list-style-type: none"> - Accelerated development of competitiveness through the effective use of available resources and conditions in the region; - taking urgent measures to increase regional competitiveness, taking into account changes in the competitive environment in the use of available resources and conditions in the region; - implementation of programs aimed at ensuring a high level of competitiveness in the region.
In terms of market coverage	<ul style="list-style-type: none"> - by one type of market segment; - on several (two or more) types of market segments; - full market coverage.
In preparation for implementation	<ul style="list-style-type: none"> - real; - potential.
By importance	<ul style="list-style-type: none"> - basic; - provider.
On the elements of strategic management	<ul style="list-style-type: none"> - strategic; - Tactical.
According to the term	<ul style="list-style-type: none"> - short-term; - medium-term; - long-term.
According to the source of formation	<ul style="list-style-type: none"> - internal; - external.
According to the level of stability	<ul style="list-style-type: none"> - stable; - unstable.
In terms of price	<ul style="list-style-type: none"> - based on prices; - not based on price.
According to its relevance to integration	<ul style="list-style-type: none"> - integration; - nonintegration.
According to the importance of regional competitiveness	<ul style="list-style-type: none"> - is important; - not significant.
By nature of distribution (distribution, area of influence)	<ul style="list-style-type: none"> - has a relative scope; - has a relatively small sphere of influence; - unique (has a wide range of influence).
On economic interest	<ul style="list-style-type: none"> - belongs to the domestic economic interests of the region; - Interregional economic interests.
On the implementation of innovations	<ul style="list-style-type: none"> - traditional; - innovative.
Depending on the development of the region	<ul style="list-style-type: none"> - associated with intensive development; - associated with extensive development.
According to the value chain	<ul style="list-style-type: none"> - creation of an internal value chain in the region; - Participate in and contribute to the value chain outside the region.

Based on the study of the processes of agricultural development and increasing the competitiveness of the country, it was found that the programs aimed at improving the competitiveness of agriculture, developed at the state and regional levels, are interrelated and directly interrelated. In the development of state programs in this area, first of all, it is expedient to form a system of measures to increase the level of competitiveness of rural

areas. In particular, the country's national and regional competitiveness in agriculture will be developed by classifying the competitive advantages of rural areas, their specialization in agricultural production. In order to clarify the results of our ongoing research, we have studied the classification of regional competitive advantages. In the economic literature, competitive advantages in terms of regional specialization of the country's agricultural sectors are classified as follows (see Table 1):³⁵

- according to the field of origin;
- by the nature of the manifestation;
- by area of manifestation;
- due to the occurrence;
- according to the level;
- by type of manifestation;
- according to the economic potential of the region's competitiveness;
- by the level of market coverage;
- on preparation for implementation;
- by importance;
- on elements of strategic management;
- by term;
- according to the source of formation;
- according to the level of stability;
- in relation to the price;
- according to integration;
- the importance of regional competitiveness;
- by nature of distribution (distribution, area of influence);
- on economic interests;
- on the introduction of innovations;
- depending on the development of the region;
- according to the value chain.

In the above order, based on the classification of competitive advantages of regional specialization of agricultural sectors of the country and grouping of its structural indicators (see Table 1), further adaptation of government targeted programs for agricultural development and its competitiveness to market mechanisms, including their systemic and in addition to being done with a clear goal in mind, it will be possible to achieve high efficiency.

In the process of developing programs aimed at increasing the competitiveness of agriculture in the country and its regions, it is expedient to pay attention to the expected results to be achieved in their implementation. According to the analysis of world practice of increasing the competitiveness of agriculture in the country, the characteristics of the specialization of agricultural production in the regions, it is desirable to increase the level of competitiveness in the following four stages:

- In the first stage - the focus is on increasing the efficiency of the use of factors of production. Priority will be given to improving the conditions of agricultural and food production, development of infrastructure serving the agricultural and agro-industrial sectors, increasing labor productivity in the sector using highly skilled labor, and increasing the competitiveness of the region or country;

- In the second stage, priority will be given to attracting investments in agriculture and agro-industry in the country and its regions. In particular, research work on improving the quality of educational services in human capital investment, support the technological development of national agro-industrial clusters, agroholding companies, agrologistics centers, farmers and dekhkan farms, increase agricultural efficiency, innovative development of agriculture and their programs such as the use of the results in production processes, licensing of research and development;

³⁵ Gugelev A.V., Yashin N.S. Competitiveness of business entities: problems of maintenance and methods of regulation / A.V. Gugelev, N.S. Yashin. // Bulletin of SGSEU, - 2008. - № 7. - P. 31-34; Beksultanova A.I., Idigova L.M. Factors Determining the Investment Attractiveness of the Region / A.I. Beksultanova, L.M. Idigova // Bulletin of scientific conferences. - 2019. - No. 4. - P. 31-39; Golovikhin S.A., Nezhipenko E.A. Competitiveness of Russian regions: monograph. Chelyabinsk: Chelyab. State University, 2013. -- 227 p.

- In the third stage - the country through the cultivation of agricultural products, including their processing, expansion of the range of agricultural and food products as a result of the creation of new types of food production technologies, diversification of agricultural and agro-industrial sectors, their transition to innovative development. Priority will also be given to improving the "competitive rhombus" in the agricultural sector of its regions;

- In the fourth stage - a market mechanism for the development of agriculture and increase its competitiveness will be fully formed. In particular, at this stage, a mechanism for the simultaneous effective use of factors of production, investment and innovation is formed. leads to a significant improvement in the well-being of the population.

In our opinion, in order to develop agriculture and increase its competitiveness, it is necessary, first of all, to specialize the regions of the country in agricultural production, to improve the efficiency of farms and dekhkan (personal assistant) farms. In particular, it is necessary to set strategic goals by summarizing regional measures in the development of programs aimed at increasing the level of competitiveness of the agricultural and agro-industrial sectors in the country. To do this, it is necessary to improve the practice of developing comprehensive programs to increase the level of competitiveness of agricultural and agro-industrial sectors in the regions of the country, based on the level of specialization in production.

Table 2

The scheme of "multi-level goals" to increase the level of competitiveness of agriculture and agro-industrial sectors in the regions of the country ³⁶

General (primary) goal	Improving the competitiveness of the agricultural and agro-industrial sectors of the region			
Secondary goals	Formation of factors of production	Demand stimulation	Complex development of basic networks	Formation of strategies of farms and dekhkan (personal assistant) farms, agro-industrial enterprises
Tertiary goals	Training of highly qualified personnel (development of higher education system)	Increasing the income of the population	Supporting the competitiveness of the priority sectors of the agricultural sector	Carrying out reforms in the activities of farms and dekhkan (personal assistant) farms, agro-industrial enterprises
	Improving the efficiency of supply and use of natural resources	Improving the competitiveness of local products	Ensuring the progressive development of organizational development	Development of management of farms and dekhkan (personal assistant) farms, agro-industrial enterprises

³⁶ Created by the author

	Attracting capital (investment)	Development of innovative contracts of agribusiness representatives with universities and research institutes	Transfer of agricultural and agro- industrial sectors to the path of innovative development	Improving the competitiveness strategies of farms and dehkan (personal assistant) farms, agro- industrial enterprises
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In the process of developing state target programs aimed at increasing the level of competitiveness of the agricultural and agro-industrial sectors of the country, including its territories, we found it necessary to rely on the scheme of "multi-level goals". By dividing the goals into different levels through this method, it is possible to clearly define the tasks in the direction of specialization of the agricultural and agro-industrial sectors in the republic and its regions, as well as the priorities of ongoing reforms in the sector. In our opinion, the schematic structure of multi-level goals of programs to increase the level of competitiveness of the agricultural and agro-industrial sectors in the regions of the country should be formed in the manner shown in Table 2.

By allocating different levels of this type of target, it is possible to stimulate the production of import-substituting and export-oriented agricultural and food products in the agricultural sector across the country and its regions. This situation lays the foundation for the sustainable development of the country's agricultural competitiveness in the long run. The analysis shows that today the country has the following problems in the development of agriculture and its competitiveness, including in the regions:

- The reforms implemented in recent years are not sufficiently effective, there is a misuse of state budget funds and foreign investment. In particular, most of the agricultural infrastructure facilities under construction or reconstruction in the post-2016 period are now in disrepair;

- There is no interaction between the education system and production processes. The application of scientific achievements in the cultivation of agricultural products, their processing in the agro-industrial sector, in the production of food products is almost non-existent;

- The efficiency of the use of irrigated lands in agriculture does not fully meet international standards. Also, the rational use of water resources in irrigating crops is low;

- The right of local farmers and dehkan (personal assistant) farms to land does not fully meet the requirements of a market economy. In particular, market mechanisms are not fully implemented in the ongoing reforms in agriculture;

- The programs of state and regional reforms developed by the Government of the country for the development of agriculture and increase its competitiveness indicate only the general directions of measures. Opinions are not expressed on specific mechanisms and support for their implementation.

Conclusions and suggestions

Taking into account the above, we consider it expedient to give priority to increasing the competitiveness of the agricultural and agro-industrial sectors of the country in recent years, including in the regions:

- Development of specific quality standards and strengthening control in accordance with international standards for the development of socio-economic infrastructure serving agriculture, construction and reconstruction of infrastructure in the country and its regions;

- Strengthening control over the formation and use of market mechanisms for the targeted and effective use of state budget funds for the development of agriculture in the country, including foreign investment in the sector;

- Existing problems in the agricultural sector, their solutions, increasing the efficiency of agriculture, cultivation of agricultural products, their processing, innovation of food production in the agro-industrial sector through the conclusion of cooperation agreements on innovative development between universities, research institutes and agribusiness entities. increase the number of technologies and improve their quality. Allocation of benefits and subsidies to agribusiness entities that have concluded such cooperation agreements;

- Development and implementation of strategies for the republican, regional, agro-industrial clusters, agroholding companies, farms on the gradual transition of agriculture and agro-industrial sectors to the path of innovative development;

- Development and implementation of an effective market mechanism for the implementation of reforms aimed at sustainable development of the agricultural sector and increasing its competitiveness;
- Gradual reduction (at most 10 years) of protectionist policies to support local agribusinesses and ensure free competition with foreign food producers in the domestic market.

In our opinion, the development of programs aimed at developing and increasing the competitiveness of agriculture in the coming years, taking into account the above, will allow in the long run to further deepen the competitiveness of agriculture, including the specialization of regions in agricultural production and food production.

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THE ROLE, TYPES AND THEORITICAL ISSUES OF THE CATERING SYSTEM IN INCOME AND POOR PROBLEMS IN UZBEKISTAN

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ABSTRACT

This article describes the composition of the population's income, income generation, income purchasing power, income variability and poverty problems based on the statistical data. The state's social policy emphasizes that poverty reduction has been defined as an important task since 2020. It was suggested that it is necessary to set a national poverty limit and develop a clear program to reduce poverty, taking into account international experience in determining the level of poverty in the country. In other words, who is included or excluded from the poor category, the mechanisms of social protection is not clearly defined. The article examines poverty and income of the population by statistics in the regions of the country, identifies and analyzes the problems.

Key words: income, income of the population, state policy, poverty problems, level of poverty, social protection, reduce poverty.

INTRODUCTION

The process of building socially oriented market relations in Uzbekistan has become complicated and there are also economic difficulties along with achievement of economic growth. As, it is known from international experience that it is impossible to move smoothly to market relations without difficulties and problems. In the context of the transition to market relations, it is important to reduce the problem of poverty, increase the income of the population, improve their incentive role. Through the social policy of the state, conditions are created to increase incomes, reduce poverty and develop the activity and entrepreneurship of people in labour. Such a policy is currently being strictly carried out by the president of our country Sh. Mirziyoyev.

Materials and Methods

A number of scholars have conducted research on the problem of income and poverty, the factors influencing it, as well as poverty reduction. In particular, the works of Nobel Laureate Amartia Sen elaborated on the need to achieve human well-being, the causes of poverty, the need to acquire knowledge to reduce poverty, longevity, disease-free and other opportunities for people (Sen, 2004, 2016). The problem of poverty has also been studied by the Danish scientist Gesta Esping-Anderson (1990), the American scientist Jeffrey Sachs (2011) and other scientists in connection with the problems of the existing socio-economic system. The scholars in Russia such as L. Abalkin, P.V. Savchenko, Yu.P. Kokina (2002) has put forward ideas related to the income of the population in their scientific works. Some aspects of these issues specific to Uzbekistan is reflected in the scientific works of Abduganiev A.A, Shodmonov Sh.Sh, Abdurahmonov Q, Olmasov A, Abulqosimov X.P (2005), Hasanov R.R (2004) and other scientists.

Ensuring the well-being of the population and reducing poverty will be directly dependent on income. The growth of the welfare of the population is usually explained by real income. Income is a Persian word, meaning income. It means money, profit, wealth received in return for an activity (Tojiboeva, 2019). Usually income is measured in money. The most important feature of a market economy is that the advantage is that income is not limited. This is in keeping with human nature as man always strives to live well. The main condition for prosperity is to have income. The income structure of the population can be divided into 4 groups:

1. Income earned by employees (salary, bonuses, etc.)
2. Income from business activities
3. Social income (transfer payments, unemployment benefits, etc.)
4. Income from property (interest on deposits, rent, etc.).

Today, to assess the level and dynamics of income of the population, nominal, disposable income, real income indicators are used. Nominal income is income in the form of money received by individuals over a period of time. Real income, on the other hand, represents the amount of goods and services that can be purchased at a

person's disposal over a period of time, which depends on changes in prices. The table below shows that primary incomes in households fluctuated unevenly between 2013 and 2018. Primary income is market income. If in 2013 the primary income of the population was 73.0%, in 2018 it will increase to 76.1%. However, it decreased from 84.0 percent in 2016 to 76.1 percent in 2018. Revenues from manufacturing also declined in 2018 compared to 2016 by 7.9 percent.

Table 1

Total income of the population of the Republic of Uzbekistan [8].

icators	14	15	16	17	18	2020
Total income	0,0	0,0	0,0	0,0	0,0	100
Including:						
Primary income	,6	,1	,0	,1	,1	74,5
Hence:						
Income from production	,2	,8	,9	,8	,0	71,5
Income from property						3,0
Income from transfers	,4	,9	,0	,9	,9	25,5

Source: Annual reports of the State Statistics Committee of the Republic of Uzbekistan

Property income in 2020 decreased by 0.6% compared to 2014. According to the data, the share of income from transfers in Khorezm and Samarkand regions was more than 30% of the total income of the population, while in Navoi region the share of this type of income was low, ie 13.5% in 2019 [9].

Primary income performs a number of functions by its nature. First, primary incomes provide people with livelihoods and regenerate the workforce. Second, it encourages people to improve their potential, earn extra income, a desire to live better than others, and serve economic growth as a financial resource. The third leads to a strong but fair stratification of primary incomes, significantly differentiating living standards. Fourth, inequality in primary incomes requires social protection of the population. Characteristics of primary incomes depend primarily on the development of the private sector in the economy. Because this sector primarily provides production for the market (Hasanov, 2005).

In the context of the transition to a market economy, the increase in transfer payments in our country is primarily due to the fact that the state assumes more social obligations than in other areas. Transfer payments to low-income, poor, single or bereaved families are on the rise. These include the construction of affordable housing for them, the increase in the share of revenues of budget organizations. In recent years, the property income of the population can be seen from the table that the general indicators of income of the population in our country are growing. In particular, the total income of the population in 2014 amounted to 117888.9 billion soums, 401501.5 billion soums in 2020, or for 7 years the total income of the population amounted to 283612.6 billion soums. The total per capita income was 11728.8 thousand soums in 2020, the annual growth rate was 113.7% compared to 2019, i.e from 2014 to 2015 it was 116.0% to 112.0% compared to the previous year and a decrease of 3,9 percent. From 2016 to 2018, there was another increase, from 114.6 percent to 125.9 percent. The pandemic and its economic consequences led to a decline in revenues and amounted to 113.7. The total per capita income of the population increased from 3,832.8 thousand soums in 2014 to 11728.8 thousand soums in 2020.

Table 2

Information on the income of the population of the Republic of Uzbekistan

№	Indicators	2014	2015	2016	2017	2018	2020
1	The total income of the population is billions. sum	117888,9	158699,8	185036,5	220811,8	282762,5	401501,5
	in% compared to the previous year	116,0	112,0	116,6	119,3	128,1	115,9
2	Total income per capita, thousand soums	3832,8	5070,5	5810,0	6817,6	8580,0	11728,8
	in% compared to the previous year	114,0	110,1	114,6	117,3	125,9	113,7

3.	Real total income of the population, bln. sum	110766,6	150397,8	175273,8	201709,9	240587,5	355531,3
	in% compared to the previous year	109,0	106,0	110,4	109,0	109,0	102,6
4	Real total per capita income, thousand soums	3601,3	4805,2	5503,5	6227,8	7300,2	10385,9
	in% compared to the previous year	107,1	104,3	108,5	107,2	107,1	100,7

Source: Annual reports of the State Statistics Committee of the Republic of Uzbekistan

If these indicators are seen as 12 months, the large results will not be noticeable. In particular, in 2020, the per capita income of 11728.8 thousand soums per year for 12 months was 977.0 thousand soums, or at the exchange rate set by the central bank in US dollars was around 97 dollars, which partially covers consumer spending, but does not allow savings. In the context of inflation, the real total income of the population in 2014 amounted to 110766.6 billion. In 2020, this figure amounted to 355531.3 billion soums or 244764.9 billion soums. Real per capita income increased by 3601.3 thousand soums in 2014 and 10,385.9 thousand in 2020. Monetary inflation at 12-15 percent per year, it remains one of the reasons for the increase in the number of poor people in the country, which has a negative impact on the decline in the purchasing power of the total per capita income. The level of income and inflation in the regions are divided into 3 groups in the table:

The first group: the regions with the highest per capita income including Tashkent, Navoi, Bukhara, Khorezm and Tashkent regions. The inflation rate is higher than the general inflation rate in the country. 30% of the total population of the republic live in these areas. Relatively industrial production is highly developed. Rich in minerals. The gross regional product per capita is 10.4 million. 20.0 million soums. Overall inflation ranges from 15.3 to 16.6 percent. Food inflation is particularly high.

The second group: the regions with average per capita income including into households in Andijan, Jizzakh, Syrdarya, Samarkand and Kashkadarya regions. The inflation rate in them is almost the same as the overall inflation rate in the country. More than 43% of the total population of the republic live in these areas. Relatively industrial and agricultural production is developing. The amount of GRP per capita is from 8.8 million soums to 9.7 million soums. Overall inflation ranges from 15.8 to 15.4 percent.

The third group: low-income areas per capita. These areas including households in Surkhandarya, Namangan, Fergana and the Republic of Karakalpakstan. The inflation rate is lower than the overall inflation rate in the country. More than 27% of the total population of the republic live in these areas. GRP per capita amounted to 8.7 mln. 7.8 million soums.

It is known that the incomes of the population differ from each other due to the physical and mental abilities of people by nature. As a result, income will be uneven. They are divided into rich, middle and poor categories depending on their income. In society, a person must be literate, capable and engaged in work in accordance with the acquired skills, in general, engaged in useful activities (Beknozov, 2005). However, it should not be concluded that only the income of the population is the basis of poverty. Economic and social factors play an important role in the origin of poverty. The problem of poverty and wealth has existed since time immemorial, constantly creating social problems and conflicts.

But poverty is a much broader concept than income or calorie intake. It is the deprivation of the opportunities and choices that are widely needed to live a long, healthy and conscious life and to achieve a good standard of living, freedom, dignity, pride and respect for others as well (Millennial Report, 2003). Explanatory dictionary of marketing terms define that poverty is a condition in which the basic needs of an individual or family are greater than the resources available to meet them (Explanatory dictionary of marketing terms, 2012]. Poverty is when a person has insufficient funds for his or her basic needs, is relatively under-supplied with property and other resources, and has a low level of satisfaction of material and spiritual needs (Beknozov, 2005). The above considerations are inherent in our view that poverty is the product of variable income inequality in a market economy, which means that the goods needed for minimum human consumption are insufficient.

According to the World Bank, 736 million people live in extreme poverty. The UN defines the poverty line as the income needed for basic goods and services (food, clothing, housing, water, electricity, schooling, health care). Poverty rate is a relative concept and depends on the overall welfare level in a particular country.

As the lifestyles and disparities in the lives of people around the world widen, the World Bank has faced the need to periodically review the global poverty rate. The bank recalculated this figure based on the poverty rate adopted in the world's poorest countries in 2005. As a result, the global poverty line has risen to \$ 1.25. The limit was revised and increased to \$ 1.9 in 2015. In addition, the World Bank has adopted high poverty lines for countries with below-average and high incomes of \$ 3.2, \$ 5.5 and \$ 21.7. Bank experts say these figures are based on monetary criteria and do not take into account aspects such as education, health care and water and electricity supply. Since 1990, the World Bank's Poverty and Prosperity Report has been published annually. The last report was released in October 2018. The key indicator was that the international poverty line was set at \$ 1.9 per person per day. However, new definitions and dimensions of poverty are being introduced. According to the World Bank, 736 million people (10 percent of the population) are living in extreme poverty (less than \$ 1.9 per day), and almost half of the world's 3.4 billion people live on less than \$ 5.5 a day.

The term "low-income population" was used instead of the concept of "poverty", and poverty has been a "closed topic" in our country for many years. It is no secret that this has led to various misunderstandings. Priorly under the former totalitarian regime, there was a policy of equalization of all people, deprivation of property, especially the exclusion from entrepreneurial activity. The share of the poor in Uzbekistan was 19.5% of the total population in 2009, while in 2018 it was 11.4% and decreased by 8.1% (Annual reports of the State Statistics Committee of the Republic of Uzbekistan). This change can be seen as a result of increased economic activity of the population, external migration and economic policies pursued in these areas.

The level of poverty is inversely proportional to the overall level of the economy. Therefore, while poverty is low in countries with strong economies, it is weak in countries with weak economies. Poverty rates vary with economic growth. (Hasanov, 2005).

There is a permanent and transient form of the category of poverty, and permanence is when people are left in a state of poverty for a long time, while transition is a period of falling into a state of poverty (Ulmasov, et.al., 2006). If permanent poverty has a chronic character, transient poverty is conjunctural, i.e., it occurs when the conjuncture is unfavorable, and disappears when the conjuncture is relieved. While poverty is persistent in weak economies, this process is transient in developed economies. While income inequality is a sign of a market system, the presence of the poor in this system is an objective phenomenon. Therefore, poverty cannot be eradicated, but its scale can be reduced. Poverty can be divided into three groups: a) the ordinary poor; b) the extremely poor; c) the poor (Hasanov, 2005).

Ordinary poverty is explained by the fact that the income they earn is not enough for the necessities necessary for the minimum consumption of the family. While they are income earners, they are able to cover only the most basic of consumer goods. Satisfaction of its excess is a problem. At the same time, the main expenditures will be on food, the cheapest clothing and some services. Ordinary poor are deprived of the consumption of most goods and services. They will have no more opportunity than to resume their vital activities.

In social life, the extremely poor consist of consumers of less food, services and non-food products than the average poor, a layer whose consumption is a problem. They mainly spend on food. Debts on payments for various services, in particular utilities, electricity, gas, water and others, will increase. The main part of the income of those in this stratum is spent only on living a minimal life.

The poorer strata of the population include those who are unable to meet even the minimum consumption, the risk of starvation is deepening, and their hopes for the future are fading. They will not have a steady source of income. Satisfies the minimum consumption of earned income, they are forced to get used to hunger. Even the consumption of the food type of the poor is limited in content, which is limited by the consumption of bread, water and some agricultural products. According to statistics, 2.8 billion people, or about half of the world's population, live on less than two U.S. dollars a day. 1.2 billion people, or about 20 percent of the population, live on money worth less than a dollar. As in any country, we have low-income people. Today, one of the main tasks before us is to develop a national standard of poverty (NSP) in our country and to establish appropriate standards. In our opinion, it is necessary to pay attention to the following categories of the population: First, the permanently poor, living alone, pensioners without a breadwinner, the disabled, large families who have lost a breadwinner. The second is young people, women and the unemployed, who can get out of poverty if economic conditions and opportunities are created. Third are ordinary workers with low incomes and those who

are temporarily unemployed, who are more likely to fall into poverty. The number of this category is growing rapidly, especially during pandemics. Unfortunately, so far we have not been able to see or hear that most of our citizens are really poor. This is wrong. Unfortunately, according to preliminary estimates, 12-15 percent or 4-5 million of our population is poor.

Table 3**Regional distribution of poverty in Uzbekistan (as a percentage)**

Regions	2014	2015	2016	2017	2018	% In 2018 compared to 2014
The Republic of Karakalpakstan	28,8	28,3	27,6	26,3	25,9	0,90
Andizhan	9,9	9,3	8,7	8,0	7,9	0,80
Bukhara	10,7	10,1	9,3	9,2	8,9	0,83
Jizzakh	15,8	15,4	14,8	14,3	14,0	0,89
Kashkadarya	23,5	23,2	22,6	22,4	20,9	0,89
Navoi	14,4	13,9	13,2	12,9	12,2	0,85
Namangan	15,7	15,2	15,0	14,3	14,0	0,89
Samarkand	10,9	10,2	9,7	9,1	8,6	0,79
Surxondaryo	20,5	20,0	19,7	19,2	18,7	0,91
Sirdaryo	18,3	17,7	16,4	16,1	15,3	0,83
Tashkent region	8,5	7,9	7,4	7,0	6,5	0,76
Fergana	8,4	7,8	7,4	7,3	6,6	0,78
Khorezm	15,1	14,3	13,3	12,9	12,5	0,83
Tashkent city	1,5	0,9	0,7	0,6	0,4	0,27
Across the country	14,4	13,8	13,2	12,8	12,3	0,85

Source: Calculated by the author on the basis of data from the Statistics Committee of the Republic of Uzbekistan.

The table shows that the level of poverty is high in the Republic of Karakalpakstan, Kashkadarya and Surkhandarya regions, and the reforms implemented over the past five years have not created the conditions for significant changes in the level of poverty. Partially positive changes were observed in Tashkent (0.27%), Fergana and Samarkand regions, respectively (0.78 and 0.79%).

It is possible to know the number of poor people in exact numbers by the ratio of the percentage of the poverty rate to the population. The population of the country was 30 million 492 thousand 8 hundred people in 2014, this figure was 33 million 724 thousand in 2019. It has a population of 9 million and a population of 3 million in six years. The average annual natural increase was 539 thousand people. According to the analysis, in 2014 the population was 30,492.8 thousand people, while poverty was 14.4% or 4 million 39 thousand people in 2018. Poverty amounted to 32,656.7 thousand, an increase of 12.3% or 4 million. With 16 thousand seven hundred people, no big change is noticeable.

The main problem in reducing poverty in our country is that the link between economic growth and poverty reduction is not large. As a result, the daily income of most poor people does not exceed 10-13,000 soums (\$ 1.0-1.3). Or a family may have both a car and a pet, but if a person is seriously ill, at least 70 percent of the family income goes to treating him. So, can such families be called self-sufficient? "As President, I am troubled every day by the question of what is going on in the vital needs of our people, such as food, treatment, education, dressing their children. Currently, Kashkadarya region is the most vulnerable to poverty. 700,000 people are poor. This represents about 21 percent of the total population. In this situation, leaders in Kashkadarya cannot sit still. In addition, 500,000 people are poor in the Republic of Karakalpakstan, 500,000 in Surkhandarya, 400,000 in Namangan, 210,000 in Jizzakh and 130,000 in Syrdarya" (Mirziyoyev, 2020).

Conclusion

In conclusion, we can say that in order to reduce poverty in our country, first, we need further expand the incomes of the population, their income opportunities. At the same time, it is necessary to increase the income and purchasing power of the population, to increase wages, pensions and social benefits in excess of inflation. Second, in order to increase the income of the population and reduce poverty, it is necessary to awaken the entrepreneurial spirit in the society, to develop gardening and home-based work from the most effective forms of

increasing the income of the family budget. In this regard, it is expedient to reduce poverty, to fully realize the inner strength and potential of man, to further increase the main reforming task of the state in creating new jobs.

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IMPROVING THE REFLECTION OF INFORMATION ON ACCOUNTS ON CURRENT ASSETS IN THE ACCOUNTING BALANCE

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ABSTRACT

One of the most important financial assets in the total assets of enterprises is the accounts receivable. The term accounts receivable refers to the amount of debt receivable arising from all legal or natural persons arising in the enterprise, as well as from trade and other transactions in the separate divisions of the enterprise. Accounts receivable - a complex account with the types, content of each type, date of issue, collection period, payment procedure and the established deductions or penalties, the payer and the financial position of the payer, accelerating the circulation of accounts receivable, their reflection in the financial statements and is the object of analysis. Carrying out such a complex task requires chronological, complex and systematic management of the movement of accounts receivable.

Keywords: Accounts receivable, accounts receivable - current part, receivables, trade receivables, non-trading receivables, current assets, balance sheet, financial assets.

INTRODUCTION

In the Republic of Uzbekistan, the organization of accounting for business enterprises on the basis of IFRS and the preparation of financial statements on the basis of IFRS is carried out at the level of state policy. Resolution of the President of the Republic of Uzbekistan №PP-4611 of February 24, 2020 "On additional measures for the transition to international financial reporting standards" clearly defines the tasks and measures to be taken in this regard.

A number of works in this direction have been done and are being done in the country. The aim is to create a financial accounting and reporting system that is understandable to foreign and all other partners. This is one of the most important measures to further improve the investment climate in the country.

Receivable accounts - the current part is an important object in the financial statements and reporting. Accounts receivable - information about the current part - plays an important role in making business decisions. However, in the process of conducting research, it became clear that no significant changes have been made in the accounts and reporting of accounts receivable in the national accounting system - the current part. It was also clear that there were a number of shortcomings in this regard.

All this has a significant impact on the organization of the accounts of enterprises - the current part on the basis of IFRS, and the preparation of information about them in the financial statements on the basis of IFRS. We present our proposals on the preparation and submission of accounts for the above reasons - the current part of the accounts and reports on the basis of international standards and international experience.

The central and important aspect of the topic is the issue of accounting for current assets in enterprises, dividing them into trade and non-trade characteristics, as well as taking into account other specific aspects and their reflection in the balance sheet.

Literature review

The accounts obtained in the national literature in the field of accounting - the views of the current section on accounting and reporting are given in almost the same content and order [5, 6, 7, 8, 9.]. They are mainly written in the current and current official documents of the country, taking into account the explanations and the order derived from them [3], in the current balance sheet in the section of current assets are called debtors and reflected from 220 to 310 lines by type of debtors [2]. Accounts of leading scientists in the field of accounting in the CIS countries - the views of the current section on the issue of accounting do not differ significantly from the

views of scientists of the republic [10, 11, 12.].

This is due to the fact that in the recent history of the CIS countries there was a common methodological basis for the development of the industry and the transition to a stable market economy began almost simultaneously. Today, the establishment of free market relations in these countries and the strengthening of international economic relations are accelerating the transition of the world to generally accepted methodologies and standards in the field. Therefore, the published sources do not differ drastically from each other. This is due to the fact that the newly established economic relations in these countries, the requirements of users for financial information and so on have similar aspects.

However, in recent years, scientists of our country B.Khakimov M.Yunusov, U.Kholmiraev [15], B.Buronov [16] in the national accounting system accounts in financial accounts and reports - the harmonization of current accounts and reporting with international standards and the use of international experience in this area expressed a number of important views on. Accounts receivable - the need to classify the current part into trade and non-trade receivables and expressed their views on its importance in their articles.

It should be noted that according to international experience, the current accounts of enterprises - the current part is divided into trade and non-trade, the information is formed. Significant ideas in this regard have been expressed in many literatures [13, 14].

The purpose of publicly available financial statements in IFRS Conceptual Framework for Financial Statements is to provide the reporting entity with financial information about the entity that is available in making resource allocation decisions and is useful to potential investors, creditors and other lending institutions. is explained as [4].

This instruction also applies in full to the accounts receivable - the current part account and the report - which constitute the financial assets. This means that the accounts receivable - the information about the current part - are also studied from the point of view of partners. In the same way, the accounts receivable - the current part of which is reflected in the reports based on the description of trade and non-trade - is a very important source for partners to provide useful and quality information in this regard.

Material and Methods

Data for research on this topic were obtained and tested by enterprises operating in Namangan region of the Republic of Uzbekistan.

Accounts receivable - Improving the display of information about the current part was done using all available methods of accounting. This approach is evident in the proposals outlined in Table. However, the main point here is that the accounts to be taken are classified according to the description of the right to use the current part. That is, the accounts receivable - the current part is reflected in the current assets section of the balance sheet in total, trade and non-trade.

The form and order of the proposed method is not only to form the total receivables - the current part and the movement and condition of its individual elements for a certain period, but also to show how many trade receivables and how many non-trade receivables.

The content of the proposed method - the accounts receivable - clearly shows how much of the current part of the enterprise as a financial asset is entitled to receive from the debtor enterprises for certain transactions.

That is, the high share of receivables of a commercial nature in the total part of the accounts receivable - the current part means that the business organization has a lot of rights and opportunities to receive funds from other entities in the commercial direction.

Or, the fact that the total receivables - a significant share of non-trading receivables in the current part - indicates the right and ability of the business entity to receive funds in the non-trading direction. The accounts from which this information is obtained are important in managing the current part and assessing the financial condition in this regard.

Results

The National Accounting Standard (IFRS 21) in Appendix 2 to the "Chart of Accounts for Financial and Economic Activities of Business Entities and Instructions for its Application" states that the accounts in "Accounts receivable - current part" are used to account for the current part of receivables. They are:

4000 - Withdrawable accounts;

4100 - Accounts received from separate divisions, subsidiaries and affiliates;

4200 - Accounts receivable;

- 4300 - Accounts for paints issued to suppliers and contractors;
- 4400 - Accounts for payments to the budget;
- 4500 - Accounts receivable for target state funds and insurance premiums;
- 4600 - Accounts for the debt of the founders on the shares of the authorized capital;
- 4700 - Accounts receivable of employees on other operations;
- 4800 - Accounts receivable of various debtors;
- 4900 - Accounts receivable for doubtful debts.

In all enterprises the accounts received on the basis of the above chart of accounts - the current part of the account are created and maintained.

Another problematic issue. Appendix 1 to the Order of the Minister of Finance of the Republic of Uzbekistan dated December 27, 2002 No. 140 "Rules for filling out financial reporting forms", Form 1 "Balance Sheet" stipulates that the current receivables of business entities are reflected in the following order (Table 1).

Table 1.

Financial Report No. 1 "Balance Sheet"
extract from the form ³⁷

Name of indicators	Line number	Per reporting period	At the end of the reporting period
ACTIVE			
Accounts receivable, total (220+240+250+260+270+280+290+300+310 lines)	210		
Of which: overdue part of receivables	211		
Debts of buyers and customers (Difference of 4000 to 4900)	220		
Debts of individual divisions (4110)	230		
Debts of subsidiaries and affiliates (4120)	240		
Paints given to employees (4200)	250		
Paints given to suppliers and contractors (4300)	260		
Payments to the budget on taxes and fees (4400)	270		
Payments on target state funds and insurance (4500)	280		
Debts of founders on shares in the authorized capital (4600)	290		
Debts of employees on other operations (4700)	300		
Other receivables (4800)	310		

It should be noted that the current part of the accounts receivable, which are available in international practice in the information on cash in the current balance sheet, can not classify debtors according to the nature of trade and non-trade.

In order to overcome this shortcoming, we make the following proposal. To do this, we propose a new procedure for reflecting the current part of the accounts receivable - in the balance sheet (Table 2)

In this model, it is expedient to use international experience in the presentation and presentation of data in the financial statements. They are evident in the following aspects. Form 1 of the current financial statements in

³⁷ "Rules for filling out financial reporting forms", approved by the order of the Minister of Finance of the Republic of Uzbekistan dated December 27, 2002 No 140. <https://lex.uz/docs/821320>

the accounting system of the Republic of Kazakhstan, line 220, reflected in the section "Current assets" of the "Balance Sheet" receivables, doubtful debts with deductions (4100 - 4900) "(Table 3, line 230). In this way, the naming of this article will be clear to all users of information.

The accounts receivable under the proposed new procedure are clearly divided into trade receivables and non-trade receivables. However, the composition of both groups is clearly indicated and their content is correctly defined.

In the article "Trade receivables of buyers and customers, deducting the amount of the provision for doubtful debts" (line 230) in trade receivables (line 230) on trade receivables for goods, finished goods, work performed, services rendered with buyers and customers the amount of the provision for doubtful debts (4900 accounts) is deducted from debts (4100).

Table 1.

**The proposed model of reflection of accounts receivable
in the balance sheet ³⁸**

Name of indicators	Line number	Per reporting period	At the end of the reporting period
ACTIVE			
Loans to be received, total (220 + 260 + 310)	210		
Of which: Overdue portion of receivables	211		
Trade receivables, total (230 + 240 + 250)	220		
Trade receivables from buyers and customers, excluding the amount of the provision for doubtful debts (4100 - 4900)	230		
Trade receivables of partner or affiliated enterprises (subsidiaries, affiliates) (4120)	240		
Trade receivables on promissory notes (4020)	250		
Non-trading receivables, total (270 + 280 + 290 + 300)	260		
Payments given to employees (4200)	270		
Payments to the budget of taxes and levies, as well as targeted state funds and insurance (4400, 4500)	280		
Debts of founders on shares in the authorized capital (4600)	290		
Other receivables (4300, 4700, 4800)	300		
Debts of individual divisions (4110)	310		

The item of trade receivables of joint ventures (affiliates, affiliates) (line 240) provides information on debts of subsidiaries and affiliates on the sale of goods, products, works, services and other current operations. If the amounts of dividends or interest transactions in subsidiaries and affiliates are significant, it is recommended that the information relating to these transactions be reflected in the item "Other receivables" (line 310) in non-trading receivables (line 260). This is because dividends or interest payments do not apply to the trading activities of the entities. Significant importance of this type of information leads to misrepresentation or misstatement of trade receivables from partner or related companies. This is likely to affect users' decisions in this regard based on the account object. If such transactions occur in the business entity and it is reflected in the balance sheet in the above order, then it is necessary to comment on it in the explanatory note to the financial statements.

Another important point concerning this article. The investment account of subsidiaries is consolidated in the financial statements of the parent company in accordance with applicable regulations. Since the object of this account is a separate major topic, we will not discuss the issues in this article.

³⁸ Developed by the author.

The items in the non-trade receivables model (line 260) of the model reflect receivables that have a non-trade description.

The structure of non-trade receivables by items was organized according to their importance, ie the importance of each item received in practice, both in international and national economic relations. Therefore, a method of providing information about them directly to users has been established.

The information in Table 2 is also important in cash flow analysis. First of all, it is an extensive database for analysis. The use of information allows the company to study the total accounts receivable - the current part in total, trade and non-trade, their absolute and weight at the beginning and end of the reporting period, as well as changes in them. In this way, changes in the total, trade and non-trade receipts can be analyzed in detail and their results evaluated. The causes and factors that led to the changes are identified and analyzed one by one.

In addition, another aspect of this information allows for a more analytical and accurate calculation of the ratios associated with the accounts to be obtained and their composition, which reflect an important aspect of the financial condition that can not be determined without its participation. For example, payment status analysis, etc. Of course, there are parties who can discuss the topic and its improvement. For example, in many enterprises, the volume of non-trade receivables does not have a significant weight. Would it be appropriate for such enterprises to introduce this proposal? and so on.

We cite the following grounds for the appropriateness of this proposal. Information on trade and non-trade receivables is very important in large enterprises. This importance applies to both the enterprise itself and external partners. Based on this classification, the company can quickly and accurately determine the amount of funds available in the current reporting period (today, month, quarter, six months, year) in the current and near future.

It is these and similar indicators that are essential for external partners, including banks, suppliers, buyers and so on. This is because knowing the payment status of the business you want to partner with is necessary to make decisions in this regard.

If the share of non-trading receivables in enterprises is insignificant or insignificant in size, it does not eliminate this order. This is because the information in the current chart of accounts is adapted to reflect the current part of the accounts receivable in the balance sheet in the proposed option.

Receivable accounts - there is a practical need to divide the current part into trade and non-trade classifications, and we believe that its importance has its place in business activities.

The item of trade receivables - the amount of money receivable from the enterprise for goods, works, services purchased from legal entities or individuals who have purchased products, works and services on a regular business basis on credit.

The promissory note item reflects the funds received by the company in the course of its commercial activities through financial instruments (promissory notes). The promissory note clearly states the amount to be paid to the payer and the time of payment.

In the group of accounts receivable on non-trading receivables, commercial receivables are assigned to reflect receivables that are not part of the group, ie have a non-commercial character. For example, advance payments made to employees, loans, tax or insurance payments due.

Such a final conclusion is made not only by the value of the accounts receivable in the current period of business, but also by the extent to which this type of financial asset has the right to use its present value, and then appropriate decisions are made.

Conclusion

In conclusion, we have proposed a new model of reflecting the current accounts in our national accounting system - the current part of the accounts to be brought in line with IFRS standards and the experience of developed countries - in the balance sheet of the current part.

As a result of the proposal, first of all, the accounts to be received by enterprises in the balance sheet - the composition of the current part - will be placed in a logical sequence. This location allows users to generate and provide the necessary information on accounts receivable in economic relations.

Second, the form and content of the accounts receivable - the national financial statements and reports for the current part - will be consistent with the developed foreign practice in this area. This result is of great importance as it is very necessary for users of both foreign and national financial information.

Third, the information generated and presented on the accounts received in the national accounting and reporting system will be clear and understandable for professionals who carry out their activities in accordance

with international financial reporting standards.

Fourth, all information will further expand the access of users to necessary and useful information on funds. Adequate information in business activities increases the ability to make timely, reliable and reasonable decisions.

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Empirical analysis of the development of innovative activities

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ABSTRACT

The article is devoted to the analysis of innovative activity and factors influencing it in the republic. It is aimed at analyzing the relationship between innovation, the relationship between business entities engaged in this activity, and the funds spent on it using the econometric module. The data of the Republic of Karakalpakstan, regions and the city of Tashkent for the last 5 years were used.

Key words: innovative activity, economic growth, econometric analysis

INTRODUCTION

As an important part of the innovation process, economists have traditionally seen knowledge dissemination as a key factor in stimulating economic growth. This statement is also supported by several economic relations. First, innovative activity makes products competitive and allows them to reach more markets. In this sense, the division of labor, an important element of the wealth of nations, depends on the expansion of markets, which in turn depends on many innovative processes. Second, modern theoretical approaches emphasize the relevance of innovation by clearly introducing factors that stimulate innovation. In this case, events in the real economy, in addition to quantitative indicators, emphasize which qualitative variables should be taken into account. If the economic environment rejects or fails to take advantage of innovations, innovation activity will cease. Therefore, society will need to create a social environment that influences innovation activity.

In the current era of globalization, economic growth is measured by GDP. The share of innovative activity in the GDP of our country is growing from year to year, so the econometric analysis of the factors influencing this activity at the brand level is relevant. We use the econometric (Random Effect) model for empirical analysis of innovation to find answers to questions such as how to determine the share of innovation in the indicators of innovative development of the economy, what factors affect innovation, how the development of innovation in enterprises affects entrepreneurship and economic growth.

Innovation process and economic growth

Innovative activity has been described by many scientists in their scientific work, as opposed to its definitions and other activities. In particular, Faberger highlighted the important difference between innovation and invention, saying, "Invention is the emergence of an idea for a new product or process, and innovation is the first attempt to make it happen" [11]. The two are closely related and different from each other. But in most cases, there is a significant delay between the two. Most importantly, the big difference between invention and innovation is that invention can occur anywhere, and innovation occurs mainly in conditions where several different capabilities, knowledge, resources, and skills must be combined. In this sense, entrepreneurs must be innovators, that is, constantly engaged in innovative activities. Entrepreneurs set forecasts as a prerequisite for making innovative decisions. In this regard, an economically strong entrepreneur achieves high profits, i.e., the improvement of product quality due to innovative activity is a good opportunity for an entrepreneur who has the opportunity to make high profits later.

Druker [7] and innovation is the main process of entrepreneurial activity, develops business, as a result of the implementation of innovative activities by enterprises, their innovations encourage other entrepreneurs to develop their activities and create more innovation. As a result, it creates new opportunities for bilateral economic activity and encourages innovative activity, which has a positive impact on the process of economic growth.

Materials and methodology. Enterprises in various sectors of the national economy are engaged in innovative activities. We will examine the analysis to what extent this activity will affect the growth of our national

economy. The data in the analysis cover 5 years, ie 2015-2019, the number of observations is 70 [2]. For this purpose, using the econometric model, the volume of innovative products, works and services in the Republic of Karakalpakstan, regions and Tashkent (y), the number of innovations introduced by regions (x1), the cost of innovative activities (x2), enterprises engaged in innovative activities (x3), the number of research staff (x4), of which the number of doctors of science (x5) and candidates of science and doctors of philosophy (x6), and the period (x7) are defined as independent variables. This panel has several advantages for econometric evaluation of data. In particular, it provides a link between periods and is individual in nature, allowing time to be managed.

To analyze the relationship between innovation activity and the factors influencing it, we use this research model and construct the following regression equation.

$$y = a_0 + a_1x_1 + a_2x_2 + e_i \quad (1)$$

$$y = a_0 + a_1x_1 + a_2x_2 + a_3x_3 + a_4x_4 + e_i \quad (2)$$

$$y = a_0 + a_1x_1 + a_2x_2 + a_3x_3 + a_4x_4 + a_5x_5 + a_6x_6 + a_7x_7 + e_i \quad (3)$$

In the equation for innovative activity

a_0 - free number, the level of innovation even in the absence of activity, ie when the free variables in the equation (xi) are equal to zero;

a_i - are coefficients, which indicate the degree of influence of the influencing factors.

e_i - standard error

Analysis and results

The selected econometric model is often used in macro-level analysis of countries or regions, thus allowing observations to be made at different levels [10]. We analyze the data using the STATA program (see Table 1).

Table 1

Statistical analysis of aggregated variables *

Variable	Obs	Mean	Std. Dev.	Min	Max
+-----+					
t	70	2017	1.424425	2015	2019
y	70	618672.1	1627910	114.1	9674505
x1	70	239.3143	467.1033	2	2166
x2	70	297981.8	612515.7	1158.3	3565027
x3	70	136.4286	192.2491	4	911
+-----+					
x4	70	1886.229	2798.651	543	15361
x5	70	114.7386	207.7244	11	899.3
x6	70	459.3186	677.6269	67.2	3010.7

* The number of observations in each group is N = 70.

From the data in Table 1 above, we can see that the magnitude of the standard deviation in all variables is related to the magnitude of the difference between the minimum and maximum values of the variables, e.g. the situation can also be observed in the cost of innovation activity (x2), so that the average value of the variables was smaller than the standard deviation. This indicates that the level of innovation in the regions varies.

We analyzed the results using a logarithmic-linear econometric model. Initially, the number of innovations (x1) and the cost of innovation activities (x2) and time (x7) are added to the econometric model. Addition equation, the number of PhDs (x5) and the number of PhDs and PhDs (x6) to form Equation 3.

Table 2

Results of econometric model

	(1)	(2)	(3)
	ln_y	ln_y	ln_y
ln_x1	0.518** (0.228)	0.200 (0.226)	0.105 (0.242)
ln_x2	0.190 (0.203)	0.119 (0.183)	0.059 (0.188)
year	0.306 (0.211)	0.180 (0.140)	0.140 (0.142)
ln_x3		0.613*** (0.200)	0.673*** (0.215)
ln_x4		0.513* (0.292)	-0.138 (0.703)
ln_x5			0.890 (0.590)
ln_x6			-0.422 (0.713)
_cons	6.282*** (1.646)	2.573 (2.310)	7.024* (3.649)
N	70	70	70

Standard errors in parentheses
 * p<0.1, ** p<0.05, *** p<0.01

In Equation 1 of the econometric model, the number of innovations introduced by regions (x1) had a positive effect on the income from innovation activities. A 1% increase in x1 at a 95% probability level led to a 0.518% increase in innovative operating income (y), while in Equations 2 and 3 the probability level is less than 90% so the result obtained is not statistically significant.

Expenditures on innovative activities (x2) the impact on the results of innovative activities is positive, but not statistically significant, from which it can be concluded that the costs of these activities have not been used effectively.

Number of enterprises engaged in innovative activities (x3) An increase of 1% in the number of enterprises, as shown in Equations 2 and 3, which had a positive effect on income from innovative activities (y), led to an increase in the resultant sign (y) by 0.61% and 0.67%, respectively.

Number of research staff (x4) 90% probability level equation in (2) a 1% increase led to a 0.513% increase in revenue from innovation activities. In Equation 3, the number of employees is negatively correlated with the outcome factor (y), but is not statistically significant. The reason for this the result of adding to the model the number of doctors of science (x5) and the number of candidates of sciences and doctors of philosophy (x6) is the division of the main influencing factor.

Doctors of Science (x5) and PhDs. The impact of (x6) on innovation performance is not statistically significant, the main reason being the lack of PhDs and PhDs in enterprises engaged in innovation activity.

Although the average annual growth rate in the analysis of innovation activity for 2015-2019 (x7) was 14.0%, this figure is not statistically significant.

Influence of other factors not reflected in the econometric model 1-equation 1% increase in p <0.01 at

6.282% increase in innovation activity income, 3-equation and increased by 7.024% ($p < 0.1$). The higher this ratio, the economic incentives in the Republic will lead entrepreneurs to expand their activities, economic activity creates new opportunities for entrepreneurs and increases interest in taking advantage of these opportunities.

Now we determine the time variable of the free variable to calculate the forecast indicators, take the average volume of innovative products, works and services in Table 3 as a forecast indicator for the previous five years, and forecast the forecast for 2021-2025. calculate.

Table 3

Forecast values of the volume of innovative products, works and services in the republic

Years	Volume of innovative products, works and services, million soums	Number of introduced innovation	Expenditures on innovative activities, million soums	Number of enterprises	Number of employees engaged in scientific research	Number of Doctor of science	Number of PhD
2015	3623097.962	2193	5394983.02	2189	20844	1446	5832
2016	5096374.736	2727	2066341.08	2514	19769	1227	4891
2017	6303464.803	2761	2347707.81	2050	16028	1097	3701
2018	5544683.002	3114	2240411.27	2030	18988	1165	3935
2019	6525707.986	4418	4454075.19	2462	31202	1867	7277
2020	7126209.392	4923	5206508.36	2689	35256	1998	9356
2021	8312741.441	5646	4097878.7	2541	34480	1915	7925
2022	9318013.397	6628	4348710.88	2611	38839	2082	8788
2023	10444854.36	7781	4614942.69	2684	43749	2264	9744
2024	11708082.92	9134	4897424.48	2758	49279	2462	10805
2025	13123958.48	10722	5197249.02	2834	55509	2678	11981

Based on these data, we estimate that by 2025 the volume of innovative products, works and services will increase by 84.1% compared to 2020, and the number of innovations will increase by 2.2 times, assuming that the impact of factors other than variables in the other econometric model is constant. - The graph shows the change in the volume of innovative products, works and services in the Republic. It shows the x-axis years, and the y-axis the logarithmic value of the volume of innovative products, works and services.

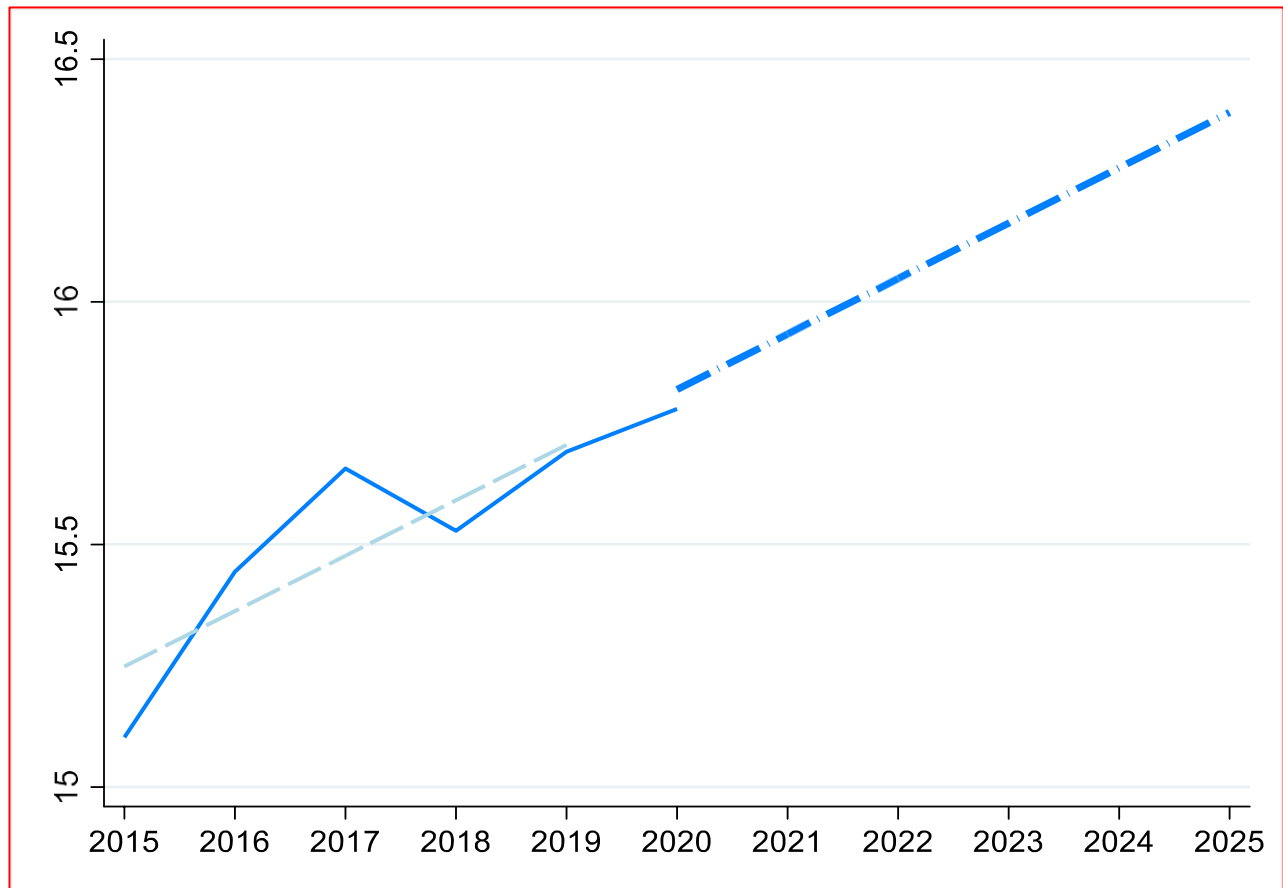


Diagram 1. Forecast of the volume of innovative products, works and services in Uzbekistan

The above was analyzed using an econometric model to study the impact of innovation activity and the factors influencing it on the income of innovative activity, and the following results were obtained:

Innovative activity and entrepreneurship enhance economic activity, which in turn has a positive impact on entrepreneurial activity. Increasing the number of enterprises engaged in innovative activities through economic support will increase the income from innovative activities, as well as the country's GDP.

Conclusions. The above was analyzed using an econometric model to study the impact of innovation activity and the factors influencing it on the income of innovative activity, and the following conclusions were drawn:

1. To the volume of innovative products, works and services the number of enterprises engaged in these activities was found to be affected by 67.3%. A high level of innovative activity creates new business opportunities, i.e. entrepreneurs are interested in entering new markets and business opportunities by supplying highly competitive products. Innovations facilitate this opportunity and thus increase the interest of entrepreneurs in the introduction of new technological processes. Therefore, it is expedient to increase the number of enterprises engaged in innovative activities, to stimulate the activities of existing enterprises.

2. From year to year, the level of innovation activity has increased, which averaged 14% over the last 5 years. As a result of currency liberalization in 2016, sharp differences in periodic figures were observed, so the change in time (years) (x_7) showed that it was not statistically significant.

3. There is no separate system of accounting for the collection of costs associated with innovative activities, as a result of which there are difficulties and inaccuracies in the completion of reporting indicators for innovative activities. Analyses have shown that the efficient use of funds spent on innovative activities is not high. Therefore, the costs incurred in these activities were not statistically significant.

4. Doctors of Science on the results of innovative activities (x_5) The impact is positive, the number of science candidates (x_6) which has a negative effect, but is not statistically significant. So, we can conclude

from this that the combination of production, science and innovation is not going well. Therefore, in order to enhance the role of the system of production, science and innovation activities, it is necessary to increase the cooperation of higher education, research centers with manufacturers, to introduce a practice-based education system.

Innovative activity and entrepreneurship enhance economic activity, which in turn has a positive impact on entrepreneurial activity. Increasing the number of enterprises engaged in innovative activities through economic support will increase the income from innovative activities, as well as the country's GDP.

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REGULATING THE PROFESSIONAL AND QUALIFIED STRUCTURE OF THE REGIONAL LABOR MARKET

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ABSTRACT

The article addresses the issues of increasing the efficiency of resource use of the country's regions in the transition to an innovative economy, including the productive force of the main society man. The efficiency of the use of all other resources involved in social production depends on how rationally its labor is used. One of the factors of labor efficiency and labor use is the rational professional and qualification structure of regional labor markets. The urgency of solving this problem and its great national economic significance predetermined the choice of the subject of scientific and qualifying work.

Keywords: Labor market infrastructure, analytical database, labor demand, labor supply, local electronics, computer technology, software, unemployment, regional information system.

INTRODUCTION

Addressing the issues of improving the efficiency of resource use of the country's regions in the transition to an innovative economy, including the productive force of the main society - man. The efficiency of the use of all other resources involved in social production depends on how rationally its labor is used.

One of the factors of labor efficiency and labor use is the rational professional and qualification structure of regional labor markets.

The fundamental scientific work of K. Marx, W. Petty, A. Smith, A. Marshall, and others has been widely recognized by both Russian and foreign economists in scientific concepts and works devoted to the solution of scientific problems of improving the quality of the labor force. was worth.

The works of major domestic and foreign scholars, such as E.G. Antosenkov, G. Becker, V.B. Belkin, I.V. Bushmarin, N.A. Gorelov, Ya I. Gomberg, E. Denison, S.A. Dyatlov, L. A. Elovikov, P.V. Juravlev, Yu.M. Zabrodin, N.P. Ivanov, J. Kendrik, R. Kapelyushnikov, R.P. Kolosov, S. Lellivye, V.I. Martsinkevich, V. Mayer, O. Nordhog, Yu.G. Odegov, R. Smith, S.G. Strumilin, T. Schultz, R. Ehrenberg, and others.

Problems of forecasting, programming and planning The professional and qualification structure of employment M.A. studied in depth in the works of well-known Soviet economists such as. Vermont, S.I. Divilov,

Basalaeva, G.M. Kurosheva, E.N. Jiltsov, V.G. Kostakov, V.A. Ryang, L.S. Sales, V.M. Sulitskiy, D.I. et al.

The urgency of solving this problem and its great national economic significance predetermined the choice of the subject of scientific and qualifying work. However, many modern problems related to the improvement of the labor market at the regional level, the optimization of its professional qualification structure have not yet been fully developed.

This applies, first of all, to the problems of improving the mechanisms of labor reproduction, regulating the supply and demand for labor, finding an optimal balance in the regional labor market in the transition to a radically new technological era of information technology. digital technology.

Of particular importance in the regional labor market is the search for ways to regulate the influence of the state and other institutions on the formation of a rational qualification structure in the information-digital society.

A professional structure is a ratio of different professions or specializations characterized by a certain system of theoretical and practical competencies in a particular field of work.

The professional and qualification composition of the staff determines the efficiency and effectiveness of the work. Its general characteristics are qualification, profile and level of education. The professional and qualification structure of employees is the ratio of employees to the existing composition of professional and qualification groups, which is characterized by general social qualities, i.e. type of attitude to work, direction of interests, incentives, direction, material level.

The professional and qualification structure of workers is formed as a result of the existing system of division of professional and qualified labor. Each regional labor market has a professional qualification structure of workers. The structure of professional qualifications and the structure of workplaces must be compatible. At the same time, ensuring that the professional and qualification structure is compatible with existing real jobs is a very complex socio-economic problem.

The complexity of this problem is explained by the fact that the processes of socio-economic development in the regions are constantly carried out, new cities and settlements are being built, enterprises in various fields (industry, agriculture, services, education, etc.) are being built, created or modernized, it really needs to be reconsidered and adjusted to the new needs that are constantly emerging for new workers, the existing professional and qualification structure specialties, various skilled occupations.

All this requires the organization of the development and implementation of mechanisms, tools and methods of regulating the professional qualification structure of personnel at all hierarchical levels of the economy: national, sectoral, regional, economic. technological development.

Table 1.**LABOR MARKET INSTITUTES**

Official	Informal
Legislation and normative acts of the Government, subjects of the Republic of Uzbekistan, adopted normative acts at the enterprise level: - The Constitution; - labor legislation; - migration law; - rules and norms of social interaction; enshrined in law; - socio-economic programs; - internal regulations; - collective agreements; - employment contract; - civil contract, etc.	Informal rules governing relations between workers and employers: Customs; customs; culture; religion; social groups; social norms; ethical standards; corporate culture; professional ethics; verbal agreements, etc.

The basis for the formation and regulation of the professional and qualification structure is the labor relations that are objectively emerging in the regional labor market.

The functioning of the labor market and the behavior of the participants in the labor relations are determined by the labor market institutions, which are divided into formal and informal (Scheme 1). Formal institutions will be introduced on the basis of existing ones

informal, adapt to existing conditions and, if possible, create new norms, rules of conduct and ways to comply with them in the field of labor.

To overcome the problems in the formation of an effective professional and qualification structure, it is necessary to study the concept of the labor market, the mechanism of its formation and functioning.

New developments in the field of labor make a certain contribution to the definition of the concept of the labor market, the study of its laws of operation.

The imbalance between labor supply and demand is mainly due to the incompatibility of the composition and quality of training with the needs of the developing economy and is determined by the contradictions in the labor market.

It is almost impossible to achieve a stable balance between labor supply and demand, but the problem of their contradictions can be solved both through measures to increase the number of jobs, as well as through competition mechanisms and active policies that promote effective employment. can do.

In resolving the contradictions in the regional labor market, it is necessary to take into account differences in economic potential, social structure and other factors, including the characteristics of informal institutions that affect the functioning and development of the labor market.

In modern society, informal institutions play a special role in various aspects of human social adaptation and, above all, in the business world. Man, as a subject of the labor market, cannot exist outside society, where certain rules, norms, traditions are established that regulate people's behavior.

The study of the behavior, tendencies and desires of the population in the field of labor, adaptation to modern socio-economic and urbanization processes will become a necessity of development. socio-economic mechanisms, tools and methods of improving the professional and qualification structure of regional markets.

At present, methodological and methodological tools for improving the professional and qualification structure are installed. Regional economic workers are focused on performing the main functions of the labor market in the regions:

- a social task, the purpose of which is to ensure a lifelong recognized standard of living, income and quality of life, ensuring the expansion of professional knowledge, skills and abilities of workers;
- economic task, the task of which is to activate the processes of attraction, placement, regulation and use of labor resources, which allows to provide the functions of selection and placement;
- placement function designed to ensure the process of placement of labor resources in accordance with the demand for labor. In accordance with this function, the functioning and organization of the regional labor market will be carried out, which will serve as a basis for the rational distribution of labor in the industries, sectors and enterprises of the region;
- selection function, which consists in the selection of skilled labor on the basis of the existing model of supply and demand, as well as the existing professional and qualification characteristics of labor resources;
- Incentive function, which is designed to increase competition between entities involved in the regional labor market, as well as to increase the motivation of workers to increase labor efficiency.

professional development and, in some cases, career change based on the implementation of regional professional retraining programs.

The study and analysis of the currently used tools and methods of regulating the professional qualification structure in the work has shown that in many of them a great deal of attention has been paid to formalization.

Socio-economic processes determine the construction of models without analyzing the socio-economic nature and content of these processes and, as a rule, far from the reality of the development of the regional labor market.

That is why such tools and methods cannot always be used to study and justify the prospects for the development of the professional and qualification structure of the labor market.

Summarizing the experience and our own research, it is necessary to follow the following guidelines in the formation of tools for studying the professional and qualitative structure of the regional labor market:

- The formation of the professional and qualification structure of the regional labor market is mainly determined by the demand of the population, enterprises, organizations, institutions for certain types of goods, products and services;
- The formation of professional and qualification structure is mainly determined by the characteristics of the production potential of the region, its natural and economic characteristics, the availability of certain types of natural resources, historical, socio-demographic, mental characteristics. living population;
- The professional and qualitative structure of the regional labor market will change under the influence of the application of scientific and technological advances and innovations in all sectors of the economy and areas of activity;
- the introduction of new products and the expansion of consumption will lead to significant changes in the professional and qualification structure of the regional labor market, which will require appropriate specializations and skills from employees;
- Improving the efficiency of using the resource potential of the region on the basis of scientific and technological progress, the introduction of technical, technological and other innovations changes, as well as structural changes in the need and use of labor.

The labor market is an economic environment in which a certain amount of employment is formed as a result of existing competition between economic entities through the mechanism of supply and demand

population and a certain level of wages. The modern labor market performs two main functions: economic and social.

The professional and qualification composition of workers is one of the most important features of the economic resources of the region. It characterizes workers according to their professional characteristics and skill level.

A professional structure is a ratio of different professions or specializations characterized by a certain system of theoretical and practical competencies in a particular field of work. Its general characteristics are qualification, profile and level of education. Each regional labor market has a professional and qualified staff.

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Development of cultural tourism in the Surkhandarya region

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ABSTRACT

The article examines the role of cultural tourism in the socio-economic development of the Surkhandarya region. The main problems of the development and formation of the existing tourist destination in the Surkhan oasis are analyzed. The conditions for the formation of an operating tourist destination have been studied. The author carried out a study and analysis of the state of development of cultural tourism, as well as identified the priorities for the development of cultural tourism in modern conditions.

Key words. Tourist activity, tourist attraction, cultural tourism, cultural and historical potential, tourist infrastructure.

Introduction

For modern society and the world economy, tourism is one of the largest highly profitable and fastest growing sectors of the economy, therefore, for many years tourism has been viewed as an industry that stimulates the local economy, increases well-being and affects the quality and standard of living of the country's population. A huge number of sectors of the economy work indirectly for tourism. These include agriculture, industry, the entire service sector and many others. Tourism is inextricably linked with all these areas and its functioning is impossible without them. Accordingly, the development of tourism presupposes the development of the entire complex of the economy, the development of the infrastructure of the territory.

Main part

Many types of modern tourism are focused on getting to know other peoples and their cultures. At the present stage, cultural tourism occupies a leading place among the main types of tourism.

Stimulating the tourism sector as a factor in the development of the region can lead to an intensification of investment processes, promoting an increase in human potential, smoothing out socio-economic inequality, creating new jobs, increasing employment and living standards of the population, as well as reducing population migration. In addition, the functioning and development of the tourism industry stimulates the development of related related sectors of the region's economy.

Questions of a theoretical and methodological nature on the problems of researching the sphere of cultural tourism are reflected in the works of Russian and foreign scientists [11,12,13,16,17,18,19,20]. Many authors [4,6,15,21] considered in their works the problems of using tourist and recreational resources. However, these works are mainly theoretical or methodological in nature, which is certainly important and useful, but does not always make it possible to apply their results in the practical activities of both government agencies and private enterprises for the development of tourism in the region.

A significant number of scientific works are devoted to the regional aspects of the development of cultural tourism [5,7,8,9,10]. But despite this, the mechanisms and methods of managing cultural tourism as a whole have not been sufficiently researched.

Research methodology. As a result of the study, problems were identified related to the factors in the development of cultural tourism. In the course of the study, methods such as deduction, comparative analysis, synthesis, etc. were used. Tabular and graphical presentation of analytical information indicates the validity and reliability of the research results.

Analysis and results. The government's attention to the development of tourism in the Surkhandarya region is one of the priorities for improving regional policy, which can have a positive effect on the development of the territory as a whole.

To determine the current state and identify key problems in the field of tourism, an analysis of this industry was carried out in the Surkhandarya region.

Dynamics of indicators of tourism development in

Surkhandarya region³⁹

Table 1

№	Indicators	2015	2016	2017	2018	2019
1	Volume of services (thousand soums)	4247604,6	5792305,7	8044944,8	13237736,2	19582635,5
2	Export of services (thousand dollars)	384,30	450,70	560,00	911,00	1685,00
3	Tourists, total (people) incl.	42051	49986	58318	82350	621556
3.1	Foreign tourists	7462	8052	9754	32050	119756
3.2	CIS	1946	2040	1963	32783548	3548
3.3	Uzbekistan	34589	41934	48564	45810	49153
4.	Service volume (persons / days)	83942	104918,5	124278	149283	188428
5.	Number of tour packages sold to the population	127	1127	1806	1894	1936
6.	The cost of tours sold, million soums	57,6	323,0	809,9	896,9	926,8

According to information from collective accommodation facilities, tourist organizations, museums and other display facilities, the total tourist flow in the Surkhandarya region for the period from 2015 to 2019 increased almost 13.8 times and amounted to 621,556 people. Of these, 119,756 foreign tourists from 114 countries visited the region this year, which is 3.7 times more than in the same period last year. The number of local tourists this year amounted to 501,800, which has increased 10 times compared to last year. Such a positive trend in the growth of the tourist flow indicates the presence of favorable conditions for the development of tourism in the Surkhandarya region. The volume of services increased 4.6 times from 4,247,604.6 soums in 2015 to 19582635.5 soums in 2019, mainly due to the improvement of the material base of tourism and the quality of tourist services.

An important indicator of the development of tourism in the region is the provision of collective accommodation facilities.

³⁹ Data of the Territorial Administration of the State Committee for Tourism Development of the Surkhandarya Region

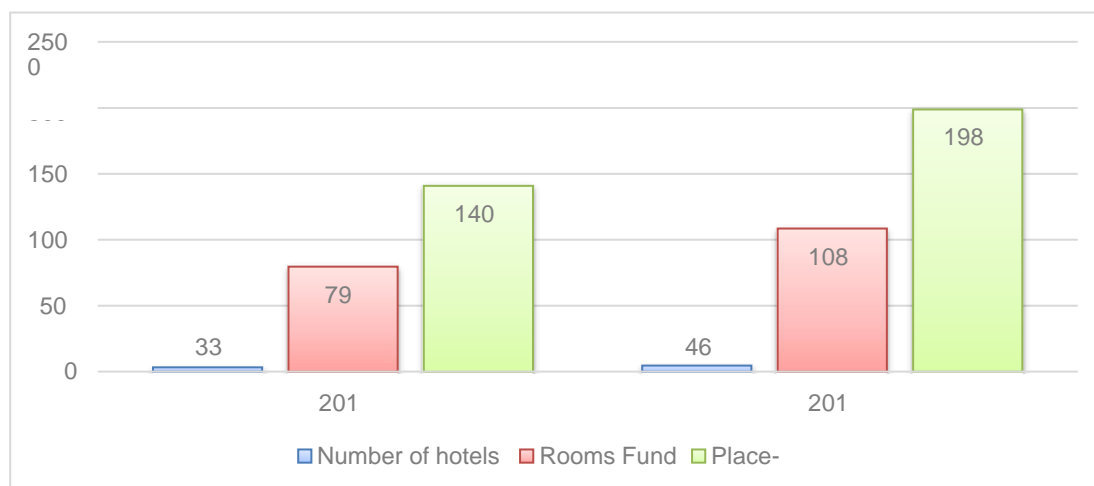


Fig. 1. Hotel performance indicators in the Surkhandarya region.

As can be seen in Figure 1, the total number of hotels during the study period increased by 13 units and amounted to 46 units, with 1085 rooms with a total capacity of 1.9 thousand beds. The number of rooms provided by hotels has increased by 3% compared to last year.

Table 2

**The number of hotels serving visitors in the Surkhandarya region
(as of 05/01/2020)⁴⁰**

	Number of hotels	Posted by visitors	Including		
			In Uzbekistan	From the CIS countries	From far abroad
Including districts, cities:					
Termez city	18	7956	7451	330	175
Termez district	5	1575	1500	0	75
Uzun district	2	420	420	0	0
Sariasi district	3	213	100	70	43
Denau district	7	501	501	0	0
Altynsay district	1	60	60	0	0
Shurchi district	4	120	120	0	0
Kumkurgan district	1	200	200	0	0
Jarkurgan district	0	50	50	0	0
Angor district	0	60	60	0	0
Muzrabat district	0	130	130	0	0
Sherabad district	4	734	650	84	0
Boysun district	6	868	774	40	54
Total	51	12887	12016	524	347

Despite the increase in the growth in the number of hotels and other accommodation facilities, it should be noted that they are unevenly located and concentrated in the regional and district centers of the region (Table 2). As the analysis has shown, the number of persons accommodated in collective accommodation facilities has increased, which is due to an active policy for the implementation of promising tourist facilities in the region.

Table 3

Indicators of activity of collective accommodation facilities in the Surkhandarya region⁴¹

⁴⁰ Data of the Territorial Administration of the State Committee for Tourism Development of the Surkhandarya Region

№	Indicators	2018 y.	2019 y.
1.	Hotels	33	46
1.1	Rooms Fund	796	1085
1.2	Place-bunks	1409	1988
2.	Guest houses	1	65
2.1	Rooms Fund	3	292
2.2	Place-bunks	10	580
3.	Sanatoriums and recreational facilities	10	11
3.1	Rooms Fund	220	243
3.2	Place-bunks	563	603

Meanwhile, the utilization rate of available rooms in hotels has decreased over a long period of time, which is directly caused by the increase in the number of similar accommodation facilities, as a result of which the tourist flow is redistributed (Table 3).

Among the problems affecting the development of cultural tourism in the region is the unsatisfactory state of the transport network, which does not have high-quality coverage in most areas. This fact reduces the transport accessibility of tourists to the sights of the region. For example, in the region, according to the compiled list of cultural heritage sites to visit, out of 76 sites, only 25 sites are offered as places to visit for tourists. In addition, among the established road signs at 76 tourist sites in the region, 45 are old-style road signs.⁴² The underdeveloped infrastructure of tourist facilities (including transport), the lack of modern roadside infrastructure on highways are the main reasons hindering the development of cultural tourism in the region.

As you know, the success of any region in the market of tourist services depends primarily on its attractiveness (the presence in the region of a set of historical, cultural, climatic and socio-economic objects and conditions). Developed countries have accumulated a wealth of experience in creating open-air museums, on the basis of which centers for educational, scientific, cultural and tourist activities are being created. Such natural-historical-cultural complex centers contribute to the modernization of the existing tourist infrastructure in the region, and can also significantly increase the tourist attractiveness of the region in which this object is located⁴³. The International Research Center of Imam Termizi, created in accordance with the presidential decree of February 14, 2017, is of great importance in the in-depth study of the invaluable heritage of great thinkers on a scientific basis, its widespread propaganda among the international community.

In accordance with this decree, the Imam Termizi International Research Center was built in the city of Termez. It deeply studies Islamic sciences, including hadith studies, as well as the legacy of Imam Termizi and other scholars from Termez.⁴⁴

The basis of the tourism product of the Surkhandarya region is cultural and educational tourism. Mainly, both local and foreign tourists are limited to acquaintance with the cultural and architectural heritage of the Surkhandarya region. On the territory of the Surkhandarya region, many unique monuments have been discovered dating back to different eras from the primitive era to the late Middle Ages. The presence of such cultural and historical monuments represents a huge cultural potential for the favorable development of cultural and educational tourism in the region. Currently, 561 units of cultural heritage objects are registered with the

⁴¹ Data of the Territorial Administration of the State Committee for Tourism Development of the Surkhandarya Region

⁴² Data of the Territorial Administration of the State Committee for Tourism Development of the Surkhandarya Region

⁴³ Izotova M.A., Yu.A. Matyukhina Innovations in socio-cultural service and tourism. Scientific book. 2009 p.-3

⁴⁴ Resolution of the President of the Republic of Uzbekistan "On measures to organize an international research center named after Imam Termizi" dated February 14, 2017, No. PR-2774

state in the region. Of the total number of historical and cultural monuments, 30 are architectural objects, 45 are archeological objects, 39 are monumental art⁴⁵. The most visited place by tourists is the city of Termez. Basically, tourists come to Termez to inspect the ancient settlement of Old Termez, the extremely revered mausoleum-mazar of the Muslim saint Hakim At-Termizi, the ruins of the Kara-Tepe Buddhist monastery, the Kyrk-Kyz palace, Kokildor khanaki and the complex of mausoleums of local rulers Sultan-Saodat. In addition, all significant tourist sites of the city are located on the central street of the city of Hakim At-Termizi. These are the Termez Archaeological Museum, the Palace of Arts with attractions, the Clock Tower, the bazaar, the Surkhan hotel, the Surkhandarya regional administration - the khokimiyat, the Bolazhon park, the 19th century Russian garrison fortress and the Russian church of St. Prince Alexander Nevsky, Shark hotels and "Ulugbek", "Friendship of peoples" bridge, etc.

According to international experts, over the past ten years, one of the most developing types of cultural tourism is event tourism. Events of event tourism are of great economic importance, since during their period the activities of all objects of the tourism industry become more active, there is a revival of local cultural traditions, customs, attract not only compatriot tourists, but also foreign citizens.⁴⁶ Event tourism makes it possible to use the tourism opportunities of the region as efficiently as possible, combining permanent (museums, monuments, religious buildings, natural attractions, historical sites) and temporary (cultural, sports and musical attractions) tourist attractions into a tourist product⁴⁷.

It should be noted that the Surkhandarya region is becoming a permanent venue for music folklore festivals at the international level, which contributes to the development of cultural event tourism in the region. Every year, in the Baysun district of the Surkhandarya region, an international folklore festival "Baysun spring" is held. In 2001, Baysun district was included by UNESCO in the list of "Masterpieces of the oral and intangible heritage of mankind". At the initiative of the UNESCO Office in Uzbekistan, a building was built in the center of the town of Boysun, where workshops for dyeing threads were located, and weaving looms were installed. The UNESCO office decided to place the Boysun Museum of Folk Applied Arts in the building of the Crafts Revival Center. The idea of creating the museum was connected with the fact that many magnificent works of the artistic craft of Boysun (suzane, zardevory, bugjoma, oyna-khalta, choy-khalta, kultach, etc.) are not available to a wide audience, and they are almost not represented in the museum collections of Uzbekistan. In addition, according to UP-No-3990 "On the holding of an international festival of bakhshi art" dated November 1, 2018, starting from 2019, once every two years in Termez, the festival "Art of bakhshichilik" began to be held.

At the present stage, the development of educational (children and youth) tourism is of particular relevance. This type of tourism has become one of the priority directions of state policy in Uzbekistan. Surkhandarya region has sufficient potential for the development of cultural and educational tourism. So the Surkhandarya region is visited by more than 48,000 schoolchildren and 4,000 students for cultural and educational purposes. The region has developed a cycle of cultural tourism programs for schoolchildren and students "Travel in five directions", which is a set of tourist routes (Kokildor ota, Kyrk kyz, Sultan Saodat, Fayaz-Tepe and Hakim At-Termizi).

On the territory of the Surkhandarya region, the state program "Programs of comprehensive measures for the development of tourism in the Surkhandarya region for 2019-2020" is being implemented, which includes:⁴⁸

- Development of the tourism infrastructure of the Surkhandarya region;
- Formation of road infrastructure and expansion of services coverage;
- Construction of entertainment venues, shopping centers, water parks for tourists, cultural events and international festivals;
- Development of tourist pilgrimage;
- Development of the direction of archaeological tourism and the creation of museums;
- Organization of new tourist routes and product development;

⁴⁵ Data of the Territorial Administration of the State Committee for Tourism Development of the Surkhandarya Region

⁴⁶ Chelnokova E.A., Agaev N.F., Korovina E.A., Somova N.M. Event tourism of the Nizhny Novgorod region. Basic research. - 2016. - No. 6 (part 2) - p. 484-488.

⁴⁷ Kalnei V.A., Sholokhova V.V., The role of event tourism in the development of the region. RMA Bulletin No. 1 (4), 2012 P.24.

⁴⁸ Resolution of the Cabinet of Ministers of the Republic of Uzbekistan "Program of comprehensive measures for the development of tourism in the Surkhandarya region for 2019-2020" dated July 25, 2019 under No. 14 / 1-1824

- Training of qualified personnel in the field of tourism, improving their qualifications and skills.

Table 4**SWOT analysis of cultural tourism in the Surkhandarya region**

STRENGTHS	WEAKNESS
<ul style="list-style-type: none"> - creation by the state of the most comfortable conditions for attracting private investors; - travel safety; - the presence of the most interesting objects of natural, cultural, historical heritage; - this type is relevant at any time of the year; 	<ul style="list-style-type: none"> - insufficient awareness of potential tourists about the region, and about the tourist product in particular; - the region remains outside the active tourist map of the republic; - difficulties in attracting foreign investments due to being in the shadow of the Surkhandarya region; - underdevelopment of places of evening leisure; - weakness of advertising activities in the organization of routes; - inconsistency of road and transport infrastructure, including roadside infrastructure, as well as the hotel base, international standards; - an insufficient number of excursion projects have been developed; - lack of communication between science, education and production; - competition from regions with high cultural potential;
OPPORTUNITIES	THREATS
<ul style="list-style-type: none"> - an increase in the share of tourism in the GRP; - Development of cultural tourism as an independent direction in tourism, and not as an additional one to historical, religious and other types of tourism; - attracting investors for the development of tourism infrastructure; - creation of additional jobs; - development of new tourist routes and tourist projects; 	<ul style="list-style-type: none"> - many objects of cultural heritage are in a difficult technical condition and need to be repaired; - growing competition among tourist regions;

Conclusion. Thus, the analysis of the state of development of the tourism sector of the Surkhandarya region allows us to highlight the main directions and ways of developing cultural tourism in the Surkhandarya region:

- promotion of the national tourism product in the domestic market;
- development and implementation of regional target programs for the development of cultural tourism;
- preservation and respect for the cultural and historical heritage of the country;
- support for innovative priority areas in cultural tourism;
- organization of excursion trips for students of educational institutions in order to learn about history and culture;
- support and development of traditional folk crafts;
- creation of a unified event calendar;
- improving Internet resources and providing information to domestic and foreign participants in the tourism market and consumers of tourism services;
- popularization and development of children's and youth cultural and educational tourism among children and youth;
- improving the training of specialists for the tourism industry and improving the quality of services offered to consumers of the tourism market.

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WAYS TO REDUCE POVERTY IN UZBEKISTAN IN PANDEMY CONDITIONS

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ABSTRACT:

The article describes the essence of poverty, its causes, definition of poverty criteria, as well as ways to reduce poverty in our country in the context of a pandemic.

Keywords. Poverty, poverty reduction, poverty criterion, pandemic, poverty line.

Introduction

The contagious viral disease that started in China in late 2019 soon spread all over the world and it went from an epidemic form to a pandemic form. It was named international COVID-19. The disease, which no one took seriously at first, has had a serious impact on the economies of even developed countries.

Research by the World Bank shows that the loss of jobs associated with the pandemic around the world has already hit hard on the poor and vulnerable. At the same time, this pandemic has partially changed the state of global poverty by creating millions of "new poor". Preliminary analyzes included in the World Bank report show that the new poorest are those who live in some cities, are better educated and work in agriculture, and are less likely than those who lived in extreme poverty before COVID-19. These results are important for pursuing policies to improve quality of life and reduce poverty. It demonstrates how some countries can pursue rapid, flexible policies to overcome the crisis, protect the most vulnerable, and promote sustainable recovery.⁴⁹

Main part. It should be noted that currently there is no universally accepted and unified definition of the concept of poverty in the world. Each country describes it based on the poverty criteria set for it.

According to Professor M. Muhammedov, "Poor population can be divided into two categories, the first category is the poor population - those who do not want to improve their lives, but are lazy to do so. The second category is people who have become like this for some reason, who want to work, but for some reason have not been able to do so." ⁵⁰

According to Professor M. Pardaev, "The population falling into the category of poverty can be divided into three groups. The first is the unemployed, people who have the appropriate qualifications but cannot find a decent job. The second category includes individuals who are employed but whose monthly salary is not enough to push their family out of poverty. The third is the population that does not have the opportunity to work (children and the elderly with disabilities, incapacity for work, caregivers).⁵¹

In our view, a more second approach encompasses the concept of poverty more broadly. Because there is also a segment of the population that currently earns low wages and cannot provide for their families adequately.

In addition, according to the methodology proposed by the World Bank in 2015 in 115 countries, the poverty line for purchasing power parity at 2011 prices for all countries is 1.9, and the poverty line is 1 for low, medium and high incomes. , 9; 3.2; It is recommended to set it at \$ 5.5 and \$ 21.7.

⁴⁹ Poverty and shared prosperity 2020: Reversals of fortune. <https://www.worldbank.org/en/publication/poverty-and-shared-prosperity>

⁵⁰ Muhammedov M. (2020) Those living on less than \$ 1.9 // Zarafshan newspaper. June 23, 2020. 68 son. Page 2.

⁵¹ Pardaev M.Q., Pardaev O. Assessing poverty and ways to reduce it. Risola. Samarkand, 2020

Poverty assessment requires several clearly defined skills and methods. Poverty is, in general, a relative concept. Some consider themselves poor because they do not rest in the most prestigious places abroad, while others are called poor because they have no shelter and no food on the saddle.

According to recognized views, poverty is defined by three levels: absolute poverty, relative poverty, and subjective poverty. People living in absolute poverty can only meet the minimum needs that ensure biological survival. The extreme poverty line is set at \$ 1 per day on purchasing power, while the extreme poverty line is set at \$ 1.9 per day. Relatively poor in the EU are people who earn less than 60 percent of the average wage in the country. The subjective assessment of poverty is that people self-assess their material well-being. In short, poverty is the inability to provide a certain acceptable standard of living, exceeding the basic needs of a particular individual or family.

Uzbekistan is one of the countries with average national income per capita (average \$ 1533 per capita per year). \$ 3.2 per person per day is the average of the poverty line. For countries with above-average national incomes, the average per capita poverty line is \$ 5.5 per day.

According to the World Bank, 736 million people (10 percent of the population) live in extreme poverty (earning less than \$ 1.9 a day), while almost half of the world's population - 3.4 billion people - live on less than \$ 5.5 a day. The continent with the highest poverty rate is Africa, the poorest countries on the planet are the Democratic Republic of Congo (extreme poverty rate - 77.1%) and Madagascar (77.6%).

Decree of the President of the Republic of Uzbekistan No. PF-5975 of March 26, 2020 "On measures to radically update the state policy on economic development and poverty reduction" states: and the creation of new and sustainable jobs by increasing the competitiveness of industries and creating fundamental conditions for the development of entrepreneurship. This, in turn, requires the coordination of ministries and departments involved in the structural reform and development of the economy, increasing the responsibility of each official, the introduction of a system based on modern and innovative principles based on the rapid identification and elimination of existing problems and obstacles. Based on this need, a number of priorities have also been identified in the above decree.

One of these priorities was to create "an integrated system and coordinating public authority, regulatory framework, criteria and assessment methodology for the development and implementation of poverty reduction measures" (Decree, 2020). Because the existence of poverty in our country is true, but the lack of appropriate external, economic and legal mechanisms to reduce it requires special attention to this issue.

In his address to the Oliy Majlis on December 29, 2020, the President of the Republic of Uzbekistan also noted that the ultimate goal of economic reforms in the new year will be to reduce poverty and increase the welfare of the population. These strategic goals are to be achieved through high economic growth that creates equal opportunities for all, and with this in mind, it is planned to carry out extensive work in 2021.⁵²

During a video conference chaired by the President of the Republic of Uzbekistan on February 27, 2020 on measures to reduce poverty through the development of entrepreneurship, statistics on the level of poverty in the country were presented. "According to preliminary estimates, 12-15 percent or 4-5 million of our population is poor. This means that their daily income does not exceed 10-13 thousand soums. Or a family may have both a car and a pet, but if a person is seriously ill, at least 70 percent of the family income goes to treating him. Is it possible to call such a family self-sufficient? "As president, I am tormented every day by the question of what is going on with the vital needs of our people, such as food, treatment, education and clothing for their children." As we have seen above, based on the World Bank's minimum poverty rate in our country, a person should earn an average of 19.3 thousand soums a day. If there are 3 people in the family, their minimum daily income should be 57.9 thousand soums.

It is obvious that on average 12-15% of the population of our country live in poverty. Their income is less than 19.3 thousand soums a day. It should be noted that if there are 5 people in the family, two of them work, the average family will need 96.4 thousand soums. If two people grow up, they will have to earn 50.0 thousand soums per km. If it is less, families will join the ranks of poor families.

At the national level, the highest poverty rates are in Samarkand, Surkhandarya, Syrdarya, Andijan regions and the Republic of Karakalpakstan. This is stated in a number of official documents, as well as in video selectors held under the leadership of President Islam Karimov. According to the data on poverty in Uzbekistan, "currently the average family in the country is provided with a personal computer 12 times more, with a personal

⁵² Address of the President of the Republic of Uzbekistan Sh.M.Mirziyoev to the Oliy Majlis dated December 29, 2020.

car - 11 times more, with air conditioning - 8 times more, with a vacuum cleaner - 4 times more, with washing machines - 4 times more. with television and mobile phones - 1.5 times less "2. This is unacceptable in today's globalized, digital economy. But sadly, this is true. Who are they, where and how do they live. This situation, of course, in itself causes a number of problems.

At present, the government of Uzbekistan has to take measures to eradicate poverty and, if possible, to exclude them from this category. To achieve this goal, the Ministry of Economy and Industry of Uzbekistan was reorganized as the Ministry of Economic Development and Poverty Reduction. A number of new tasks have been assigned to this ministry.

It was noted that in the process of developing and implementing macroeconomic policy, special attention should be paid to poverty reduction. At the same time, the issue of business development in each region requires priority to ensure sustainable socio-economic development of the regions. The development of advanced industries and the implementation of a unified industrial policy in the country, including the reform of state-owned enterprises, the development and implementation of state investment policy, infrastructure development, urbanization, improving the business environment and the country's position in international rankings are also priorities. as entrusted to this ministry. The ministry is also tasked with intensifying economic ties with the world community. If these measures are taken seriously, the ultimate goal of all these tasks will be to lift the population out of poverty and improve their well-being, living standards and quality of life.

What can be done to eradicate poverty?

What can be included in the list of urgent issues in our country to eradicate poverty? In our opinion, these are:

Firstly, to develop clear organizational, economic, legal mechanisms for poverty reduction in our country, to introduce criteria and assessment methods for determining the level of poverty, taking into account foreign experience, to develop minimum standards and regulatory framework for social security and its widespread use in practice.

Secondly, the Ministry of Mahalla and Family Support will study the living conditions and social status of citizens in each neighborhood; develop a methodology for calculating the subsistence minimum and the minimum consumer basket, and conduct systematic work to study the income stratification of the population and their state target programs. ensuring mutual compatibility.

Thirdly, it will be necessary to form a list of the most vulnerable groups in the identified social situation and to study what opportunities exist in each of them, and on this basis to develop clear targeted directions for the eradication of poverty.

Fourthly, to address the problem of employment in our country through the introduction of the principle of self-employment, along with the qualitative development of the labor market and its structure, the analysis and improvement of labor migration processes and the coordination of labor resources.

Fifthly, it is also expedient to accelerate the development and implementation of the minimum level of income required for the consumer basket and subsistence, based on their specific characteristics throughout the country and in all its regions. Because it is difficult to eradicate it without knowing the level of poverty.

Sixthly, the Ministry of Mahalla and Family Support plans to develop the following important documents by October 1: "Concept of socio-economic development of the Republic of Uzbekistan until 2030" and "Industrial Development Strategy", "Poverty Reduction Program". In the development of these documents, taking into account the views of the general public, it is desirable to achieve the definition of specific measures at the level of the State and each region and community.

Seventhly, it is also expedient to open training courses and prepare for vocational training at the expense of the budget, based on the local needs of the poor and unemployed, especially women and youth registered in the mahallas, to increase their labor activity and vocational training.

Eighthly, to determine the level of poverty in each region on the basis of relevant data, to develop appropriate indicators for their assessment, to determine the number of poor families in each region based on this data and to take concrete measures by local authorities to reduce them.

Ninthly, to identify and control specific sources of funding for poverty reduction measures in each region, how much of it will be allocated from the state budget, how much from the local budget, how much from entrepreneurs.

Tenthly, to identify and eliminate problems that hinder the timely and quality implementation of poverty reduction projects in the framework of comprehensive socio-economic development measures in each region,

to create new jobs that meet the needs of the region.

Eleventh, to take measures to reduce the stratification of interregional development, to create new jobs where jobs should be created, to create industrial zones in the regions, to develop guidelines for their placement, to implement a unified state policy for their development.

Twelfth, the development of family business and home-based work as a way to reduce poverty, to overcome barriers and problems in this area, to develop and apply in practice a simple system of financing the sector.

Thirteenth, to create a mechanism for the construction of water facilities for large entrepreneurs and the introduction of a system of selling them to users in the prescribed manner in order to further continue and improve the system of distribution of unused land plots in rural areas to young people. Not everyone will be able to draw water from dry lands, and there will be no need to spend a lot of money to irrigate a small area.

Fourteenth, to take into account the impact on the level of poverty in defining the tasks set in the socio-economic programs adopted at the state and regional levels in our country and to focus as much as possible on the solution of this problem.

Fifteenth, it is expedient to focus on poverty reduction in the reconstruction of production and service facilities in the country, in attracting investment to the economy.

Sixteenth, it is necessary to include in the curriculum the teaching of self-employment skills to all young people, regardless of their specialization or level of education (secondary, secondary special, higher), to provide them with knowledge in this area through theoretical and practical lessons. In the psyche of students currently studying in educational institutions, after graduating from an educational institution, he intends to work in an enterprise or institution where he operates. If there are no vacancies in this area, he will feel unemployed and will remain so. Most young people don't even think about self-employment.

Seventeenth, great attention should be paid to the efficient use of available land in the population and this measure should be further improved. For example, if a man with a husband of 1 hectare in the city grows 4 different varieties of grapes in the four corners and 2 fruit trees (apricots and cherries) in the middle, some food problems will be solved here, he will not go to the market. It saves the family a good extra income in return for the savings that go to the market.

Eighteenth, in order to take advantage of our great potential, such as the export of our fruit and vegetables, special attention will be paid to the selection, standardization and storage of fruits, and the processing of non-standard products will increase the material potential of the population.

Nineteenth, another area aimed at ending poverty is the service sector. The service sector is one of the biggest employment opportunities, accounting for 35% of GDP in the country. According to the International Labor Organization, a 1% growth in the service industry will reduce the number of poor by 1.5%, but Uzbekistan does not use its full potential. highlighted. The President also noted that at least 160,000 additional jobs could be created in this area by opening workshops for repair of household appliances, dry cleaning, computer design, accounting, advertising, paid medical services.

Twentieth, one of the important directions of poverty reduction is the development of domestic tourism. According to some estimates, this sector can employ more than 200,000 people. It is also possible to create more jobs in satellite industries such as catering, transport, retail, which serve tourism. In a video conference in April 2020, the President noted that in each region there are enough opportunities and places of interest for tourists. For example, in Yangikurgan district, 1,500 people could be employed through the rehabilitation of 16 resorts, and about 8,000 people could be employed in Bostanlyk through the establishment of mobile resorts for 10,000 people.

Twenty-first, not only the tourist opportunities in the ancient cities of Uzbekistan, but also other opportunities for the development of the industry are endless. In this regard, the State Committee for Tourism Development, together with ministries, departments and khokimiyats, was given specific instructions on opening new domestic tourism routes, increasing the number of mobile resorts, development of medical and health tourism. Governors and sector leaders were instructed to ensure strict compliance with quarantine regulations at all facilities visited by tourists, hotels and restaurants.

Conclusion. In conclusion, poverty reduction depends not only on economic factors, but also on a person's inner spiritual worldview, and no reform can lift a person out of poverty if one does not change one's worldview.

The issue of poverty reduction in our country is very relevant today, and there are many problems associated with it and their solutions. Determining and resolving these issues is not only the job of the relevant ministries or local authorities, but also the job of every family and individual. Everyone should ask themselves the question "What should I do so that I do not become poor?" The local government should be accustomed to responding to them with all its might, as a duty to our nation, our people. Without accountability, the intended success will not be achieved.

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RISKS AND WAYS TO PREVENT THEM IN DEVELOPING THE ACTIVITIES OF SMALL BUSINESS ENTITIES

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ABSTRACT:

This article presents the views of economists on the risks encountered in the activities of small businesses, its directions, internal risks, influencing factors, prevention and mitigation of economic risks, providing the organization and management of production in the activities of small businesses in the development of the business plan of the enterprise, the risks associated with the occurrence of economic, ie financial risks due to the inability of production to express the objective state of economic and social relations, and the risks encountered in the development of small business and suggestions for ways to prevent them have been developed.

Keywords: Small business, risk, gross domestic product, investment, globalization, amplification, diversification, innovative techniques

Introduction

In the context of globalization of the world economy, it is important to develop the economy on the basis of small businesses, to protect them from various risks. We know that in the development of small businesses by investing in them and ensuring their growth, improving the fixed capital required for the organization of small businesses, the risks associated with the efficient use of natural and produced material and labor resources in the economic regions of the country the study and prevention of risks is seen as an economic factor that meets the economic and social needs of society.

Improving economic mechanisms for financial and legal support of small business development in the world by the state, increase the efficiency of these processes, further improve the business environment, effective use of monetary mechanisms, the introduction of modern ways of investing in small businesses. Extensive research is being conducted on the effective use of monetary mechanisms in regulation, the creation of new opportunities to create new jobs and increase incomes, the development of measures to implement new innovative ideas and technologies.

In his Address to the Oliy Majlis, President Islam Karimov said that "creating a free competitive environment and equal opportunities for entrepreneurs to purchase raw materials, increase participation in public procurement, growth, first of all, create a competitive industrial chain and strengthen investment in such projects is a solid foundation of macroeconomic stability reforms." he said.

This includes improving the investment climate, organizational and economic mechanisms of small businesses on the basis of market requirements, studying their economic situation, preventing them from risk, ensuring competitiveness, the use of positive experience in small business in foreign countries, development resources and prospects. The implementation of the issues is a topical issue. Indeed, in the economy of the Republic of Uzbekistan, small businesses have been identified as a priority of the country's economy. In the last five years, about 2,000 laws, decrees and decisions aimed at developing this sector have been adopted⁵⁵. In order to further develop this sector, a number of problems, such as excessive inspections, currency and credit relations, permits, and restrictions on raw materials have been eliminated.

As a result of more conveniences and opportunities in our country, the number of new entities is growing rapidly, and the activities of existing ones are expanding. This can be seen from the fact that the activities of

⁵⁵<https://president.uz/uz/lists/view/4550>

small businesses in the country provide about 60% of GDP, a third of industrial output, 98% of agricultural output, half of investment [23]⁵⁴.

The number of entrepreneurs has almost tripled in the last five years. Many entrepreneurs have expanded their business across the country, creating thousands of jobs and becoming reputable large companies. A class of entrepreneurs with its own reputation and brand in the domestic and foreign markets began to form [23]⁵⁵.

Materials and methods

Carrying out scientific research on the risks encountered in the development of small business and their prevention is one of the least studied areas in our country, which is gaining relevance. The scientific works of foreign and domestic scientists in this field were studied. In the analysis of the topic, the methods of comparative analysis, structural analysis and monographic analysis were used and recommendations were developed.

Literature Review

The study of the activities of small businesses provides extensive information in the scientific work of foreign economists, scientists from the CIS countries and Uzbekistan. In it: For example, V.G. In the scientific work of Basareva (Russian scientist) [2], the development of regional policy of the state to support small business is mentioned. BP Borisova, in the monograph "Studies in the postmodern duxe" [3], edited by IV Kachubeya, on the philosophy of F. Kotler's approach to business [4] substantiated his theoretical and methodological approaches. In addition, the theoretical and methodological foundations of the development of small business investment Z.Acs, D. Audretsch [5], J. Santisteban, D. Mauricio, [6] A. Oosthuizen, JV Vuuren [7] C.Jlsom, R.JDavid [8] Kitov I. [9], K. Motohashi, [10] N.Sharmalar [11] have been studied by a number of foreign economists.

This topical issue is addressed by scientists from the CIS countries to the concept of theoretical and methodological development of innovative investment in small business: A.G. Kiryakov, V.A. Maksimov [12], T.N.Kosheleva, T.N.Leonova. [13], Ya. E.Ivanov. [14], E.A.Gasanov. [15], T.A.Lanshina. [16], M. A. Yun., [17] A.Yu.Yakovlev. [18], O. G. Tixomirova. [19], O.I. Obratsova, A.Yu. Chepurensko. [20], D. V.Petrovs [21] contributed with their scientific researches.

The mechanism of investment of small businesses by state economists, issues of state regulation of small business, support, elements of competitiveness, their role in the country's economy, the dynamics of development, its features and some aspects of the existing issues: K. Muftaydinov. [22], I.U.Ibragimov. [23], I.A. Bakieva. [24], S.K. Salaev. [25], Abduraxmonov M.M. [26] M.P. Eshov. [27] Gofurov U.V. [28], D.I. Ruzieva. [29], T.T. Jo'raev, R.A. Kalandarov [30], O.A. Aripov [31], Q.B. Sharipov [34], S.Abdulxalilova, G. Researched by Bababekova [33], Yo.Abdullaev, F.Karimov [30].

Results

In the study of the development of small business entities, the analysis of risks and factors influencing ways to prevent them is considered at the macroeconomic level.

The main part of the country's gross domestic product (GDP) grew from 56.5% in 2015-2019.

One of the main reasons for the spread of this pandemic disease can be considered as one of the main reasons for the increase in the share of products (GDP) produced by small business and private entrepreneurship from 34.5% to 56.5% during this period. In 2019, the share of products produced by small businesses and micro-firms in GDP was 56.5%. At the same time, the growth of gross output in large manufacturing enterprises has led to a decrease in the share of small businesses in GDP. This is due to the fact that in 2019 the employment of labor resources engaged in small business and private entrepreneurship increased from 9950 thousand in 2015-2019 - to 10313 thousand people or 103.6%. During this period, the number of people engaged in economic activity increased from 196014 to 126.9%.

The number of registered small businesses and micro-firms increased from 88.6% to 94.6% in 2015-2019. The number of newly established small businesses and micro-firms increased from 26,037 to 92,874 or 3.6 times during these years.

Although the number of non-operating small businesses and micro-firms decreased from 25,126 to 1,154 during this period, 4.8% of registered small businesses and micro-firms in 2018 were unable to carry out their economic activities as independent entities.

⁵⁴ <https://www.uzavtoyul.uz/cy/post/kichik-biznes-va-tadbirkorlikni-rivojlantirish-boyicha-yangi-tizim-joriy-etiladi.html>

⁵⁵ <https://president.uz/uz/lists/view/4550>

The following (Figure 1) shows that in 2019, the number of small businesses and micro-firms in the country per 1,000 population corresponds to the number of small businesses and micro-firms by economic regions.

Fig 1.

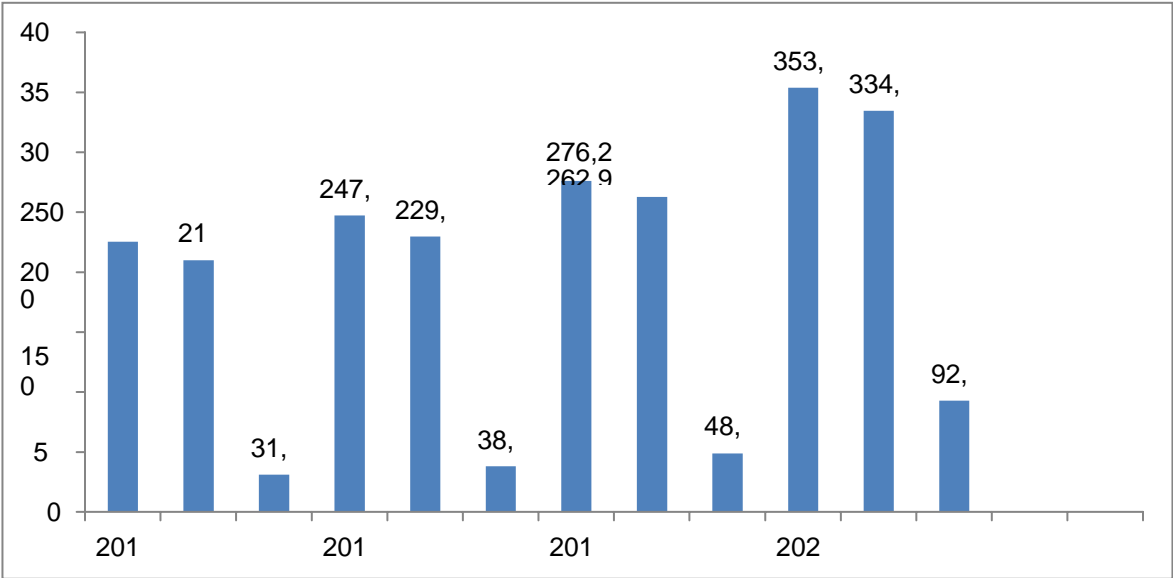
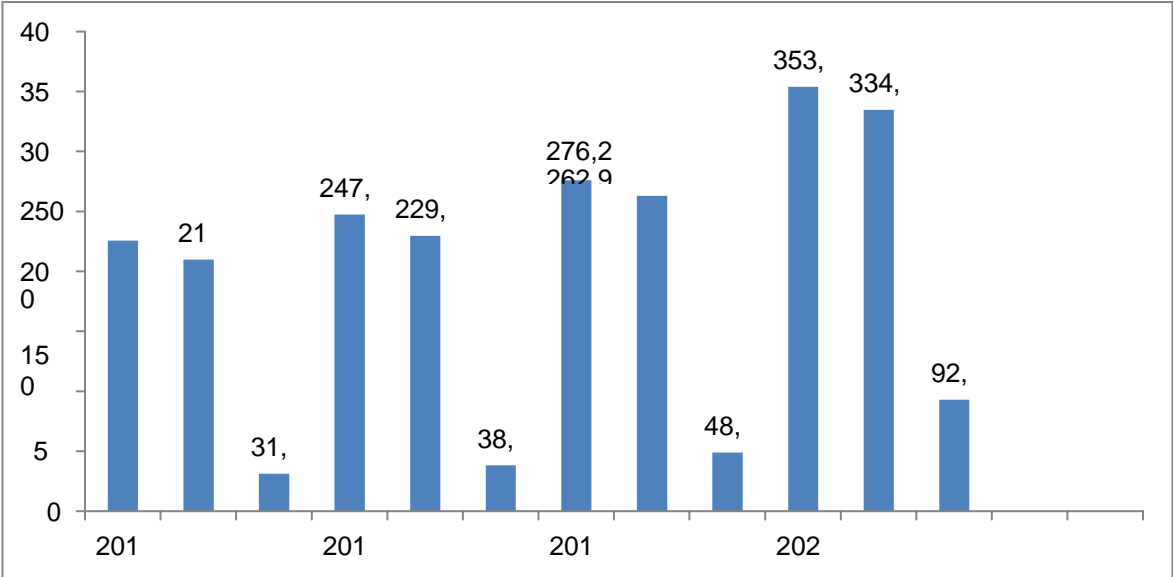


Figure 1. Small businesses and micro-firms in conjunction with farms and dehkan farms

The following (Figure 2) lists small businesses and micro-firms that were registered, operating, and newly established in 2017-2020.

Fig 2.



Indicators: 1 registered, 2 active, 3 newly formed.

Figure 2. The registration of small businesses and micro-firms and the steady growth of the number of operators show that the number of newly formed is growing.

Although small business is developing in the economic regions of the country, the fact that a certain number of these entities do not organize the process of economic production every year, the economic crisis in the production of a certain number of employees has a negative impact on their growth in GDP.

Ensuring the acquisition of entrepreneurial risk in small businesses and micro-firms should ensure that

entrepreneurs who manage the production process not only organize and conduct production efficiently, but also prevent and eliminate risks arising in the production process and the organization of economic relations.

The main reasons for the emergence of risks in small businesses and micro-firms, in our opinion, are the inadequacy of knowledge and skills of the business entities that make them up, the lack of qualified special production forces to organize the production process, the production process.

Inadequate infrastructure, inability to attract the necessary additional financial resources, inability to provide resources related to the continuity of the production process, lack of skills of skilled workers and skilled workers to organize innovative changes in the production process and in production is to neglect the improvement of the social conditions of employed workers, and they have a negative impact on the production and economic development of small businesses and micro-firms. tadi. These risks are common risks and can be divided into two groups: internal risks and external risks.

Sometimes the heads of small businesses in the course of their production activities, the risks between enterprises competing in consumer markets, the risks associated with the conduct of domestic political and economic policies in the development of the national economy, as well as the risks of domestic inflation possible. Risks in the activities of small businesses Sometimes the adoption of laws or decisions without adequate consideration of their business activities can also lead to risks.

The main reason for the risks arising in the course of production activities of small businesses and private micro-firms is the fact that the owner, who is the manager of the enterprise, makes unreasonable decisions in the organization and conduct of the production process. production of the resource base without determining the consumer market sufficiently to develop and sell consumer goods based on objective circumstances can undoubtedly jeopardize the production process of the enterprise. The risks that arise in the course of conducting production activities in these small business enterprises and private micro-firms can occur in the following areas.

The main reasons for the risks listed below (Figure 3) are errors in the application of strategies and tactics due to non-compliance of the knowledge and skills of the owners or managers appointed by them, who organize and operate the production process of small businesses.

Fig 3.

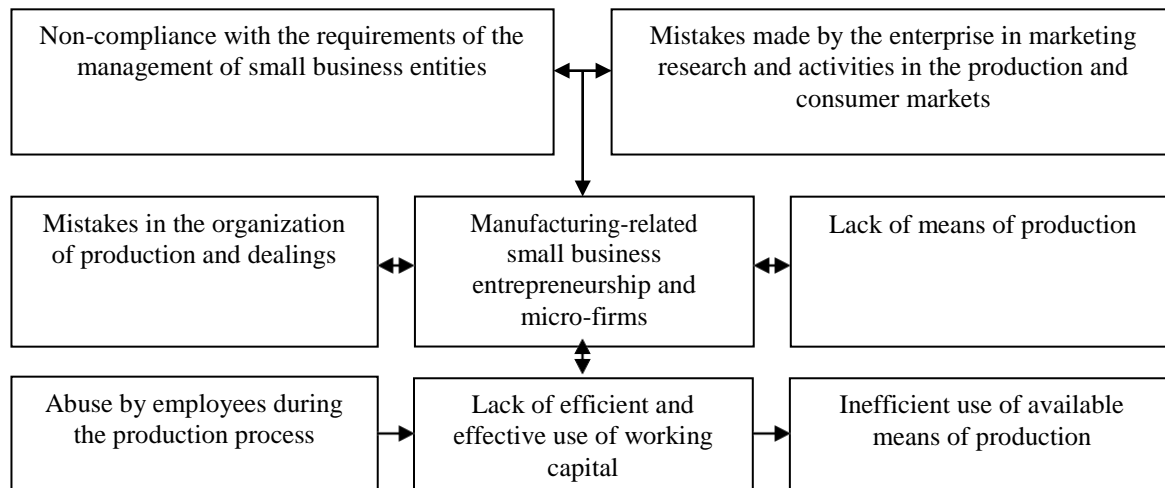


Figure 3. Risks in the production of small businesses

According to economist V.A. Moscow, the risks arise from non-compliance with production technologies in the production process, failure of production equipment, their obsolescence, lack of reserves for production capacity, overheating of production technology. Delays, re-equipment of finished goods storage warehouses, untimely delivery of equipment needed for production to the enterprise, non-supply of electricity to production enterprises, lack of fuel supply, production of necessary water vapor and other ancillary believes that it poses a risk in the extraction process.

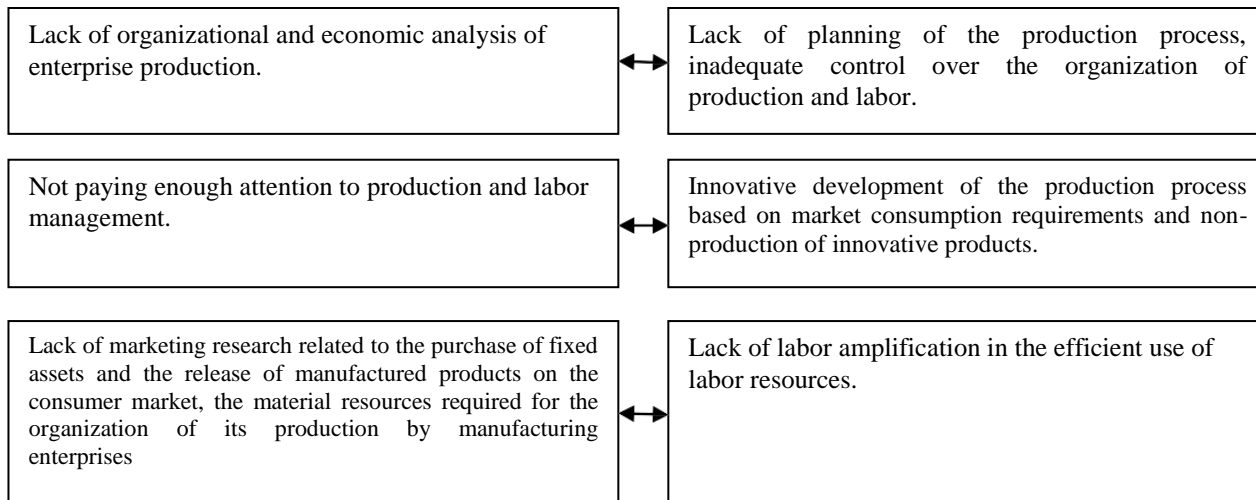
Economist Moskvina V.A. the risks in business activities are listed on the basis of the five risk groups listed below (Table 1). They believe that it depends on the professional levels and classifications that will be based on the staff.

Table 1.

Internal risks in business [36]	
Inefficient management	<ul style="list-style-type: none"> . analytical condition of the enterprise; . production planning; . control system; . distribution of rights and responsibilities in the management of the enterprise; . use of modern methods of business management; . classification of management staff and specialists; . Qualitative system of management documents of the enterprise (condition, standards, internal firm equipment).
Inefficient marketing	<ul style="list-style-type: none"> . consumer research; . enterprise market analysis; . product research; . study of sales forms and channels; . Analysis of the turnover of the enterprise; . study of competitors; . analysis of sales activities; . study of enterprise reserves; consumer research.
That the products are competitive	<ul style="list-style-type: none"> . quality management; . cost management; . development of competitive products; . work in partnership and communication; . compliance with standards and regulations; ensuring competitiveness.
Insufficient production capacity	<ul style="list-style-type: none"> . provision of fixed capital; . provision of intangible assets; . provision of working capital; . organization of production; . level of labor organization.
Legal risks	<ol style="list-style-type: none"> 1. non-performance of contact agreements; 2. internal legal processes; 3. force majeure situation.

We must say that in the process of conducting business on the basis of the requirements of a market economy by economist V.A. Moscow, in addition to the data on their classification based on the grouping of risks associated with the state of domestic production (Table 1), small These entities, which have chosen the development of business entrepreneurship and micro-firms, have certain differences in the direction of risks in manufacturing enterprises in the development of the production process, taking into account the characteristics of economic regions. We believe that these differences should focus on differences in property ownership management based on small business production, the nature of production financing and the amplification of labor in the use of labor resources involved in production, fixed capital production and labor resources.

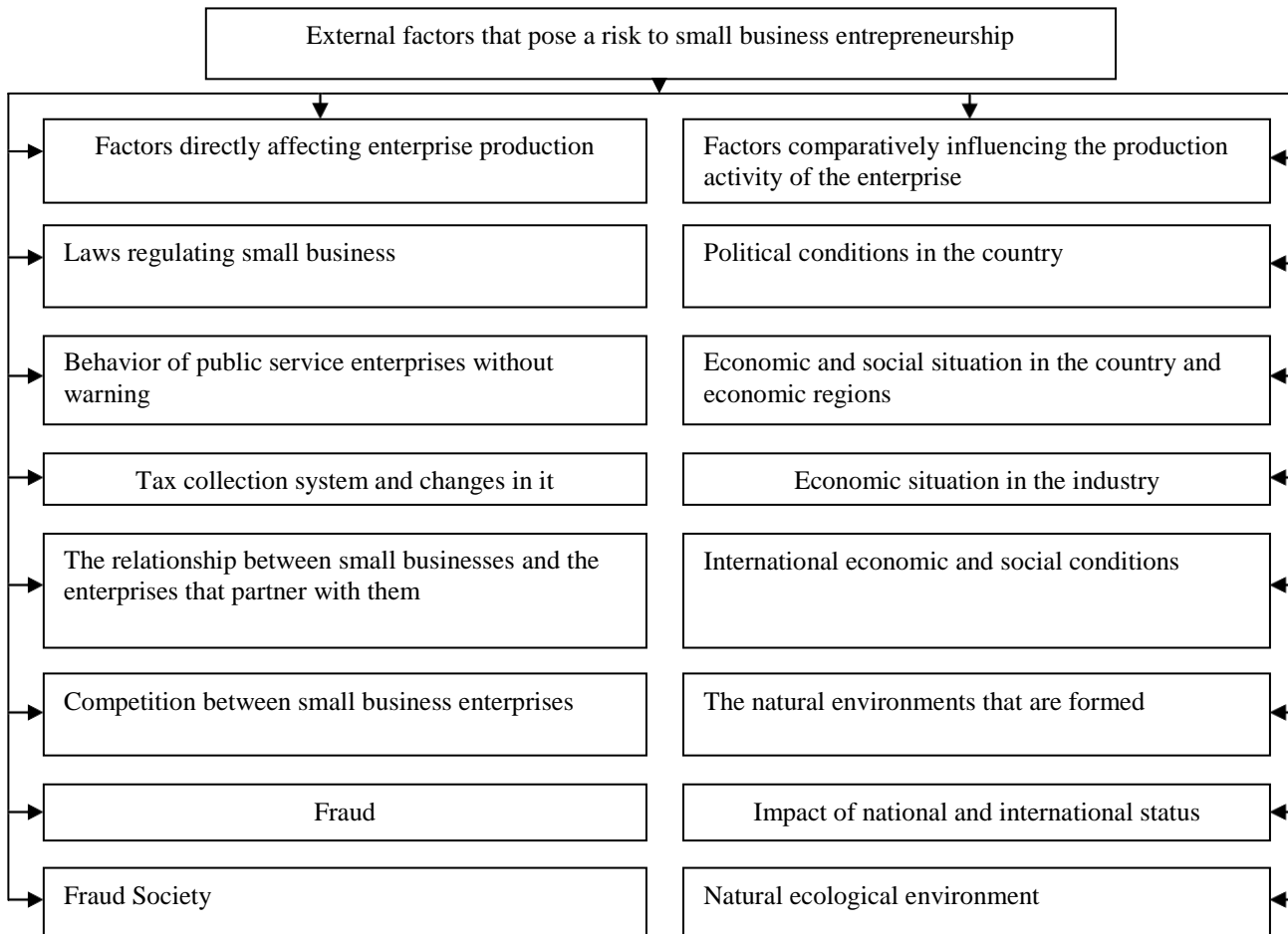
The following are the internal risks associated with the development of the production process in the enterprises of small business entities (Figure 4).

Fig 4.**Figure 4. Internal risks in small businesses**

Development of small business in the current market economy One of the main ways to ensure their economically sustainable development in the context of the global economic crisis and pandemic is to study the needs of consumer markets and produce products that meet its requirements. To do this, the organization of small business management and production in the production process on the basis of highly qualified professionals and highly skilled professionals with the required level of intellectual knowledge and skills required for the organization of production, innovative entrepreneurship and innovative services. It is necessary to pay more attention to

In the development of small business enterprises, not only internal factors pose a risk, but also external factors that negatively affect the sustainable economic development of small business enterprises. It is based on the effective development of the enterprise and the existence of the necessary conditions for the organization of production of the enterprise to receive the established profit. Of course, a small business entity can change the production conditions of the enterprise if the entrepreneur has additional investment funds. At the same time, in order to create the necessary conditions for the organization of the production process in the entrepreneurial enterprise, the owner of a certain level of entrepreneurial business has a higher education, as well as employees of the enterprise have higher and secondary special education. and prevent risks to the production of the enterprise if the employees employed in the enterprise have specialized knowledge depending on the jobs they occupy.

Factors influencing the organization of production of the enterprise with effective profit from the external environment can include the following. As a result of the laws adopted to create the national economy and social development, a small business entity organizes its business activities within the law, taking measures not only in the production process but also by areas of production, types of products, unit production costs and consumer prices. may produce measures and measures to determine depending on the quality of the products produced. The risk factors affecting the economically sustainable and efficient development of small business enterprises can be seen in the following (Figure 5).

Fig 5.**Figure 5. External factors that pose a risk to small business entrepreneurship manufacturing enterprises**

As long as a small business entity organizes the production process in its specific industry direction, there is no doubt that it will organize the production process based on the business plan it has developed.

A small business entity should organize its production process on the basis of a business plan and manage it with the necessary material resources or means of production to develop it, attract equipment, improve production technology or additionally hire qualified specialists, manpower. neglected risks associated with the attraction and delivery of manufactured finished consumer goods to consumer markets may occur.

The occurrence of risks in the management of the enterprise in the organization of small business can be prevented as a result of unreasonable decisions made by the head of the enterprise or the manager who manages the production of the enterprise. The occurrence of risks in small business enterprises for some objective and subjective reasons can be eliminated as a result of the implementation of appropriate measures and measures by the owner or manager of the enterprise or the subject of enterprise management. If the organization and management of production is carried out in accordance with the requirements of a market economy. In the implementation of certain economic measures related to the production of business plans to organize the production process and ensure its effective operation in manufacturing enterprises that are small business entities, mitigate or eliminate the risks arising from the inadequate economic justification of these measures. to be fair, it is possible to avoid risks that affect not only the total volume of production but also the resulting financial condition of the enterprise by increasing the planned production costs per unit of output or reducing the total volume of production determined.

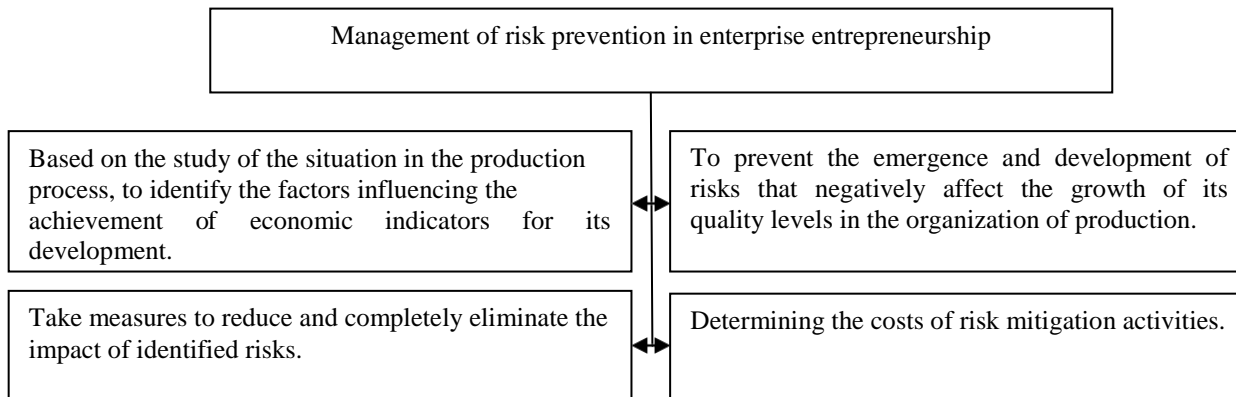
Economist MG Lapusta, an economist on the occurrence and prevention of economic risk, believes that economic risk-based recommendations and decisions that reduce it lead to a financial level of risk [37].

We would like to present our own scientific conclusion on economic risk prevention, in addition to the scientific conclusions given by economist MG Lappusti on the prevention and mitigation of economic risk. Economic risk is an economic category that is mainly based on liberalized market competition in the production process, including in the production of a business plan of the enterprise, which provides the organization and management of production in small businesses, as production does not reflect the objective state of economic and social relations. We believe that economic, ie financial, risks arise as a result of the risks associated with

The organization of the production process in small business enterprises attracts a certain amount of investment, ie financial resources based on the total volume of production of financial resources at the enterprise level. The impact on the level of efficiency of the use of financial resources of the enterprise depends on the volume of production and the level of quality of products, production costs per unit of output and socially necessary consumer prices, formed on the basis of supply and demand in consumer markets.

Thus, the cost of production is directly proportional to the financial costs of the enterprise, and the cost of production per unit of output is inversely proportional to the consumption value of socially necessary goods. means that there is no financial risk in making a profit. Ensuring the efficiency of taking risks associated with the organization of the production process in small business enterprises allows small businesses to receive effective and defined benefits based on the business plan only on the basis of prevention of various risks that arise in the course of their production process; it can be made to grow. In other words, the main way to ensure the full and economically sustainable development of small businesses in the current market economy is to ensure their economic security.

Fig 6.



6-picture. Prevention of risks in small business enterprises

In order to prevent the risks arising in a small business enterprise, it is necessary to pay attention to the following (Figure 6) in order to develop the necessary recommendations and suggestions together with its manager or manager and specialists assigned to the management and apply them in production.

Amplification of labor to ensure the quality of implementation of measures and measures to eliminate them on the basis of the study of the causes of each hazardous situation by classifying them on the basis of grouping the risks in small businesses; It is advisable to do so through. Measures and measures to eliminate the risk of small business can be developed only on the basis of studying the causes of the risks.

Main outcomes and findings

As a result of the above scientific research, it can be said that only on the basis of studying the causes of risks arising in the activities of small businesses, it is possible to identify the necessary measures and measures and prevent these risks. Based on the identification of risks in the activities of small businesses and the impact on the effective development of the production process, the minimum cost of production-related measures to minimize or minimize the costs associated with the prevention of these risks. should be done on a cost basis.

It is advisable to pay attention to economic risks in the prevention of economic risks in the activities of small businesses. Risks associated with the process of organizing the activities of small businesses lead to the formation of economic risks and take the following measures to eliminate them:

- ✚ identification of risks arising in the conduct of business and calculation of financial losses from them;
- ✚ identification of factors affecting the activities of small businesses;

- ✚ Development of ways and methods to prevent and reduce business risks;
- ✚ take concrete measures and measures, taking into account the risks in business.
- ✚ Attention should be paid to the study of internal and external risk factors in the prevention of economic risks.

Conclusion

In conclusion, in the development of small businesses:

- ✚ prevention of risks arising from the diversification of business activities;
- ✚ small business insurance;
- ✚ use of innovative techniques, technologies and raw materials in the organization of the business process;
- ✚ have the necessary economic information to organize the activities of small businesses;
- ✚ pay special attention to the use of innovative and effective methods of business development.

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Development of competition in the financial services market of Uzbekistan

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ABSTRACT:

The creation of an effective competitive environment for economic sectors and the gradual reduction of monopoly in the markets of goods and services remains a priority for the further development and liberalization of the economy of Uzbekistan. The large-scale reforms carried out in the country show a positive trend in the development of the economy, but the problem of developing competition in the financial services markets remains relevant nowadays. The purpose of this article is to study the methodological aspects of the formation of competition policy in the financial services market of Uzbekistan. In this regard, the article considers the world experience of antimonopoly regulation, examines the legislative foundations of antimonopoly regulation of financial services markets, identifies their main shortcomings and dominant positions in the segments of the financial services market and suggests ways of antimonopoly regulation.

Keywords: competition, antimonopoly regulation, financial services market, economic concentration, dominant position.

JEL: L49, E44, G29, N25

INTRODUCTION

The world experience shows that the market and competition are the main mechanism for the development of the modern economy, more powerful and effective than any other factor. Competition is the main driver for improving the efficiency of the economy that contributes to the effective redistribution of limited resources, technological development and innovation, a better choice of goods and services, lower prices and improve their quality.

The basis of market relations in most countries of the world is the free competition of economic entities in the commodity and financial markets. The issues of monopolization of markets for goods and services and restrictions on competition have always attracted the close attention of the state, since the existence of monopolies has a negative impact on the market. At the same time, uncontrolled competition can lead to negative consequences as a result of unfair behavior of business entities in relation to each other. The main regulator of the activity of business entities in the field of competition is the antimonopoly legislation, the main purpose of which is to streamline economic relations by stimulating the development of competition.

MAIN BODY: RESULTS

The researches have shown that the leading models of conducting competition policy abroad are based on administrative (responsibility for the application of the law is assigned to an administrative body, often attached to the Ministry of Economy) and legal systems (the application of antimonopoly legislation by the judicial system, which avoids interference for political reasons, and the law can operate for a longer time than a change of political leader) (Fogelson, 2010).

There are also countries in the world where there is no antimonopoly legislation. Even in some European countries (Andorra, Faroe Islands) it has not yet been accepted. In such developed Asian countries as Hong Kong, Qatar and Saudi Arabia, there is also no antimonopoly legislation. In Iran the competition act was adopted in 2007, but some comparative studies have shown that there is no competition law, competition authority or merger control regime (Hosseini, 2015).

Antimonopoly regulation of the financial services market is considered as a system of regulatory legal acts aimed at providing conditions for the creation and effective functioning of the market, as well as regulating relations related to monopolistic activities and suppressing unfair competition in order to maximize the satisfaction of consumer interests. (Kabanov, 2014)

One of the shortcomings in the issues of antimonopoly regulation methodology is the monitoring of the

activities of financial services market entities that occupy a dominant position (over 35 percent of the market).

Identifying an economic entity that occupies a dominant position in the market often causes difficulties and can be very expensive. For example, the dominant position in the insurance services market of Uzbekistan was revealed in the context of regions.

The insurance services market in the context of the regions of Uzbekistan is developing unevenly. The majority share of insurance premiums in the period from 2015 to 2019 falls on Tashkent city (52-55%), then Tashkent region (7-7.5%) and Ferghana region (5.2-5.5%). In the remaining 11 regions, the share of insurance premiums is below 5%.

Considering the shares of large insurance companies in the context of the country's regions in 2019 is shown in Table 1.

Table 1 -The share of insurance companies under existing insurance contracts by region for 2019⁵⁶

№	Regions	Share of insurance companies (%)						
		Uzagro-sugurta	Kafolat	Uzbekinvest	Gross Insurance	AlfaInvest	Alskom	Other companies
1	Karakalpakstan	49,6	17,7	9,2			5,4	18,1
2	Andijan	41,9	22,8	10,9			7,1	17,3
3	Bukhara	56,0	11,2	13,7			3,5	15,6
4	Jizzakh	31,5	15,0	16,0	6,6			30,9
5	Kashkadarya	47,0	15,9	8,8		7,0		21,3
6	Navoi	37,3	20,7	7,6	12,3			22,1
7	Namangan	45,0	16,1	12,7				26,2
8	Samarkand	36,2	16,7	7,8	13,1			26,2
9	Surkhandarya	50,5	13,0	7,0	9,4			20,1
10	Syr Darya	30,7	25,8	17,6				25,9
11	Tashkent	35,2	28,2	9,3	6,1			21,2
12	Ferghana	38,7	16,3		8,2		8,2	28,6
13	Khorezm	51,1	10,2		5,4		6,6	26,7
14	Tashkent city		27,9		9,9	14,6		47,6

The achieved geographical diversification suggests that insurance companies are gradually increasing their regional presence, despite the rather monopolized markets, in which such leaders as Uzagrosugurta, Uzbekinvest, Kafolat and Gross Insurance have a large share.

In particular, the dominant position of Uzagrosugurt Insurance Company can be traced in almost all regions, and in the Bukhara, Surkhandarya and Khorezm regions this indicator exceeds 50%. It is noteworthy that one of the founders of Uzagrosugurta is the Ministry of Finance of the Republic of Uzbekistan (94.5% of the stake), which indicates that the share of state participation is high in the insurance market.

The problem of excessive state intervention can also be traced in the banking services market. As of 01.01.2021, there are 32 commercial banks operating in the republic. Despite the fact that the number of banks with state participation (13 banks) is less than the number of other banks, they play a major role in the banking market of the republic. Thus, the share of banks with state participation accounts for 85% of the assets of the banking sector, 88% of the total volume of allocated loans, 84% of the total capital of commercial banks and 72%

⁵⁶The authors' calculations are based on the data of the Agency for the Development of the Insurance Market under the Ministry of Finance of the Republic of Uzbekistan

of deposits held in banks. Moreover, 50.4% of loans are provided only by three large state-owned banks (National Bank, Uzpromstroybank, Asaka Bank).

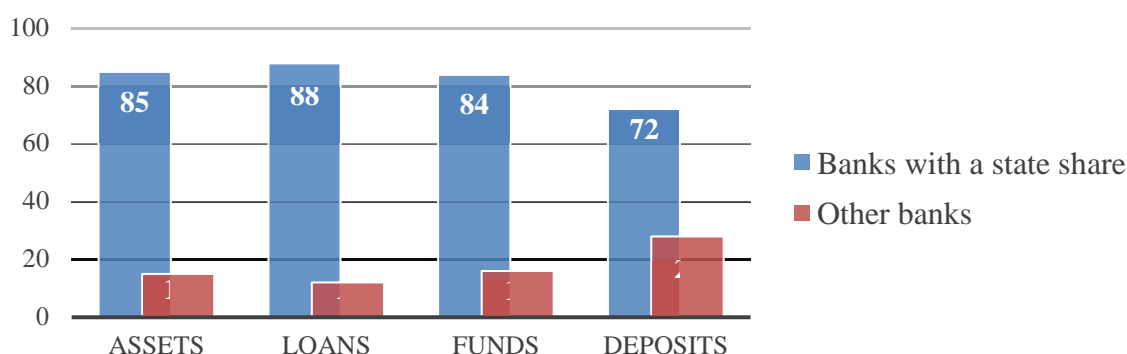


Fig. 1. Comparative indicators of banks with the participation of the state and other commercial banks of Uzbekistan as of 01.01.2021, in %⁵⁷

MAIN BODY: DISCUSSION

Our qualitative analysis of the banking services market has shown a number of such problems and shortcomings in terms of compliance with the rights and legitimate interests of consumers of banking services, including:

- complicated mechanisms for reviewing loan applications that limit the possibility of obtaining loans quickly;
- low level of development of the retail banking services market and the lack of modern approaches to building partnerships with customers, creating the ground for excessive bureaucracy;
- charging a commission for the consideration and issuance of loans (microloans), as well as other payments that lead to an increase in the real cost of borrowing;
- inclusion in the contracts of conditions providing for the unilateral right to change tariffs for services, interest on loans issued and deposits attracted;
- provision of one service with the imposition of the purchase of an additional one.

Moreover, if we consider the contractual terms for lending in commercial banks, we can notice their similarity, or rather identity. In matters of interest rates on loans, the segmentation of loans remains at a high level, i.e. "someone receives preferential loans of 7-8% (on average-6.6%), someone receives of 24-25%, and the rest-30%." Such a large contrast in interest rates can be explained by the relationship of three components: the inflation rate, the refinancing rate and the interest on loans.

Considering the period from 2017 to 2020 quarterly, it can be noted that the interest rates on consumer loans in the national currency range from 18.5% to 30.5%, which is higher than the refinancing rate by 9.5 p. and 14.5 p. in the corresponding period. The practice shows that all commercial banks have approximately the same interest rates on consumer loans. For example, in Uzpromstroybank consumer loans rate is 26.9% , in Asaka and Aloka banks – 25-26% (as of 01.06.2021).

Based on the above, we can generalize that the similarity of contractual terms in the loan market negatively affects the competitive environment, because the presence of competition is indicated not by the number of banks (sellers of services), but by the right of choice among customers (consumers of services).

Despite the fact that there are 32 commercial banks operating in the republic as of 01.07.2021 with a branch network of almost 1000 institutions, banks with state participation account for 85% of the assets of the banking sector, 88% of the total volume of allocated loans, which indicates the absence of an atmosphere of healthy competition. Moreover, the volume of services rendered for securities transactions on the stock exchange shows the monopoly of the State National Bank of Uzbekistan (NBU). It should also be noted that the level of concentration of the insurance business in Uzbekistan continues to be high — the share of 4 companies accounts for more than 52.8% of the insurance premium, which allows us to characterize the structure of the

⁵⁷ Compiled according to the statistical data of the Central Bank of the Republic of Uzbekistan , www.cbu.uz

insurance market as an oligopoly.

Let's consider the total volume of transactions in the context of the main segments of the financial market (Table 2). From the table data, it can be seen that the development of financial market segments in Uzbekistan is carried out unevenly. It can be noted that in the credit market itself, the majority share is inherent in commercial banks, i.e. more than 98% of the transactions carried out are loans from commercial banks. Leasing operations account for slightly more than 1.5 %, and the share of loans from non-bank credit organizations is less than 0.5 %.

It should be noted that there are two players in the leasing services market: leasing companies and commercial banks. During 2015-2017, there was a significant increase in the share of commercial banks in the leasing services market, amounting to 38% in 2017. If this dynamic were to continue, it could be concluded that in the coming years, commercial banks would become dominant not only in the credit services market, but also in the leasing market. But in 2018-2020, the volume of concluded leasing transactions increased, and the share of leasing companies is 90.1% in the leasing services market (Fig. 2).

Table 2 - Development of financial market segments (in billions sum)

Financial market segments	2016	2017	2018	2019	2020
Loan market:	53 722,5	112 318,9	170 433,6	213 572,2	278 004,3
Balances of credit investments of commercial banks, micro-credit organizations and pawnshops as of the end of the year	52 749,4	110 765,3	167 799,2	210 776,3	276 151,6
Including the balances of credit investments of commercial banks	52 610,5	110 572,1	167 391,0	210 029,0	275 280,6
Volume of leasing transactions	973,1	1 553,6	2 634,4	2 795,9	1 852,7
Including the volume of leasing transactions concluded by commercial banks	342,3	589,8	722,2	256,6	184,1
Including the volume of leasing transactions concluded by leasing companies	630,8	963,8	1 912,2	2 539,4	1 668,6
Insurance market:					
volume of insurance premiums	692,6	927,5	1 635,2	1 727,5	1 879,3
volume of insurance payments	130,5	270,0	460,8	284,1	419,6
Securities market:					
volume of exchange transactions	299,8	298,6	687,9	438,82	578,15

Source: Compiled by the author according to www.cbu.uz, www.mf.uz, www.uzse.uz, report of the Research Center for Research on Privatization, Competition Development and Corporate Governance

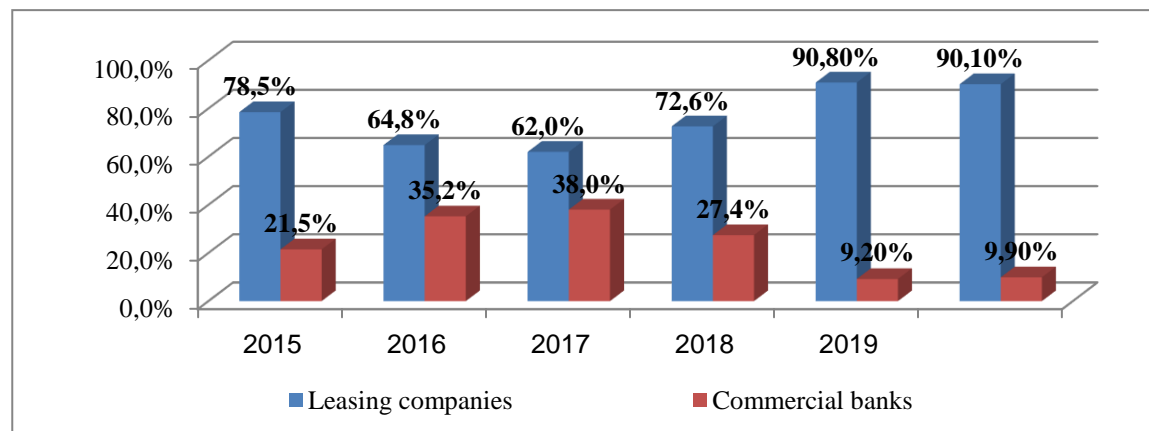


Figure 2. The share of "players" in the leasing market

Source: Compiled by the author according to the official website of the Association of Lessors of Uzbekistan www.ula.uz

The insurance market during 2016-2020 is characterized by stable growth rates. But if we take into account that this segment of the financial market is more tied to the credit market, we can conclude that insurance as a tool for securing loans is losing its position in the provision of services to the credit market.

The analysis of the securities market revealed a large share of the financial services market in the industry structure of exchange turnover by the amount of transactions: in 2018, this indicator was 88.8%, with 86.0% being the share of commercial banks, in 2019 - 72.8%, in 2020 – 56.5%. The sharp decline in the share of commercial banks in the industry structure of exchange turnover is associated with the pandemic, therefore the share of insurance increased, which accounted for 8.5% of the total exchange volume of transactions.

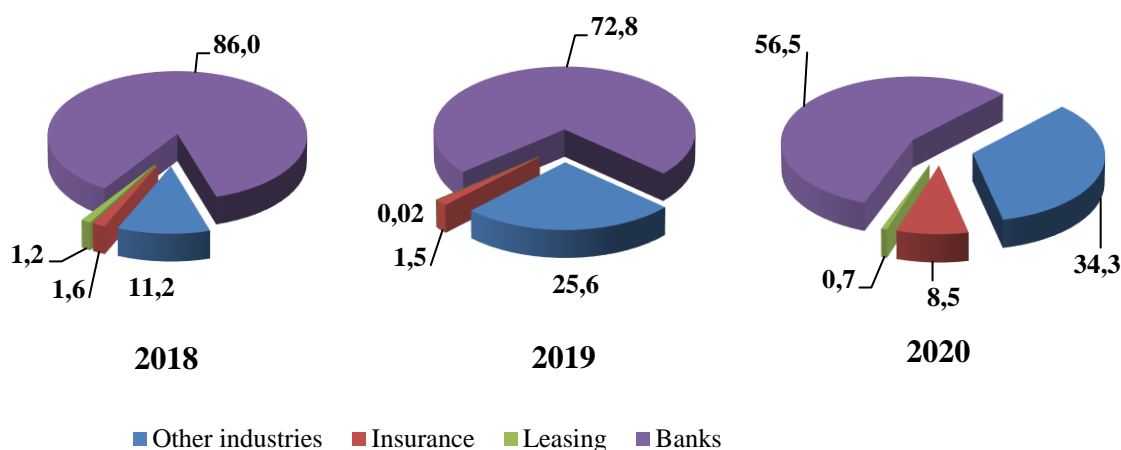


Figure 3. The share of the financial services market in the industry structure of the exchange volume of transactions in 2018-2020, in %

Source: Compiled by the author according to the official website of the RFB "Toshkent" www.uzse.uz

Despite the decrease in the number of joint-stock companies that are the main issuers of securities in Uzbekistan, from 714 units in 2015 to 606 companies at the end of 2017, the total volume of share issues increased from 16,472. 85 billion during the specified period. sum up to 48,631. 73 billion. sum or b is almost three times, and is inferior to the balances of credit investments of commercial banks by only 2.27 times. Therefore, the potential of this market is large, but it is practically not realized. The reason for this is the low turnover of securities. In this market, during 2017, only 8 304 transactions were made for a total amount of 22,247. 6 billion soums. At the same time, most of the transactions were carried out on the primary unorganized market (18 789.7 billion sum). The low share of trading on the secondary market indicates that securities are mainly purchased by investors who are not interested in reselling them. The limited types of securities traded on this market have a negative impact on the attractiveness of the securities market. Despite the fact that in the new version of the Act "On the Securities Market", aimed at simplifying procedures related to the issue of securities, such as shares, bonds, treasury obligations, certificates of deposit, derivatives of securities and promissory notes, in practice only shares are traded (the total turnover on the stock market for 2017 was 22 194.7 billion sums, or 99.8% of the total turnover on the securities market) and corporate bonds (the total turnover on the corporate bond market for 2017 was 52.8 billion sum, or 0.2% of the total turnover on the securities market).

CONCLUSIONS

Based on the above studies, it can be concluded that the credit market occupies a dominant position among all segments of the financial services market. This shows that the level of development of the financial services market as a whole and all its segments is insufficient for the existence of full-fledged intersectoral competition. In connection with the above, we offer for the further development of the financial services market:

- reducing the state's participation in the authorized capital of economic entities operating in the financial markets through the sale of the state share, for example, in such banks as the National Bank, Uzpromstroybank,

Asaka Bank in order to give greater independence to commercial banks and the competitiveness of private banks;

– improving the regulatory framework for regulating the securities market, leasing (the Act "On Leasing" of 1999) and the insurance market (the Act "On Insurance Activities" of 2002, etc.) for the development of competitiveness in relation to the credit market.

We believe that the adoption of these scientifically-based proposals can help achieve a number of positive economic results, such as the inflow of investments into the financial sector of the economy and the growth of the number of financial market participants, the development of the competitiveness of financial market segments in relation to the credit market, as the majority segment of the financial services market. Of course, stimulating healthy competition to expand the range and quality of services provided leads to an increase in the efficiency of the entire financial system and an increase in the standard of living of the population.

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THE IMPACT OF INFORMATION COMMUNICATION TECHNOLOGIES ON INBOUND TOURISM

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ABSTRACT:

This study aims to examine the effect of digitalization or development of information communication technologies (ICT) on tourism. We used ordinary least square method to determine the impact of ICT on inbound tourism. This impact turned out to be statistically significant.

Keywords: inbound tourism, ordinary least squares, information communication technologies, innovations, digital services.

Introduction

The first digital services for tourists emerged in the early 2000s and focused on online booking and ticketing. Booking.com is a hotel aggregator that enabled potential clients to see small hotels around the world. Airbnb - repeated booking.com's success by creating a new apartment rental market. Uber, Gett - taxi aggregators, attracted a huge number of people to small businesses, gave them the opportunity to earn money using their own car, and at the same time made taxi services much more affordable. For example, Aeroflot, recognized as the second most punctual in Europe and fourth in terms of digitalization, in 2017 switched to the SAP HANA platform, which provides the ability to work and implement business processes in real time, which leads to simplified analysis of "big data" and the lack of duplication on a single platform. This made it possible to digitize and process more than 30 million documents per month with an increase in the level of automated reporting sevenfold.

Currently, digital tourism is developing in various forms, one of which is the online purchase of tours designed by tour operators. In the list of Internet resources offering such services, one can name the search engine of the network of travel agencies "My Last Minute Tour", the search engine for tours Avianta, the online store of tours Travelata.ru, the system Trivago.ru, etc. It should be noted that all these systems belong to Russian manufacturers, but the capabilities of the Internet and digital and electronic commerce technologies allow Uzbek tour operators to use these systems, thereby reducing the production costs of tours for tourists traveling abroad.

One of the modern forms of digitalization of tourism is mobile applications for cell phones. These applications are not only useful, but also necessary for the implementation of tourist travel. So, for example, services for booking rooms, various tickets, as well as travel route selection services can be carried out through Internet systems, in particular, through search engines and websites of tourism organizations. In addition, potential consumers have the opportunity to search for this information using installed applications on smartphones. These digital technologies began to be offered on the global market since 2016, and requests for them have grown by 62% to date, requests for searches for train tickets from mobile applications have increased by 50%, and for searches for travel products - by 65%.

Nowadays there are a lot of innovations that need to be used when conducting excursions. Considered one of the key services that is part of the tourist product, the excursion performs cognitive and educational functions, and the excursion activity itself is responsible for the educational function of society. In addition, the excursion can be either as part of the tour itself or as an independent service. An analysis of the behavior of potential buyers on the Internet or offline in the past can influence the choice of travel companies the most effective ways and channels for their regular use in the future, thereby allowing the travel business to create additional value for buyers with the help of individual special offers, as a basis which customer preferences were taken. Technological tools, such as machine learning tools, such as natural language processing (NLP), combined with predictive analytics and deep learning algorithms, are able to analyze customer actions on the network using non-standard data sources, for example, social networks. Today, by visiting pages of social networks, such as Facebook, Instagram, V Kontakte, Odnoklassniki, and looking at images or publications of

users, we can easily obtain information about the interests of a potential client. Thus, having certain data about a person, a travel company can create an appropriate offer based on the interests of the client.

Virtual bots such as Google Assistant, Amazon Alexa, and Apple's Siri help you find the information you need for an individual through voice, graphic, or text input. There is a high probability that in the near future such a virtual assistant will independently scan your calendar to determine the dates when it is necessary to make a particular trip or book transport tickets based on your schedule and desires, as well as using past information. Very soon, the application of this kind of technology in the tourism sector will reach significant heights, and they will be the only intermediaries between consumers and providers of travel services.

"Laser shows", virtual reality technologies, "smart rooms", and other technologies organized in resorts are examples of innovative services in tourism. The role of digital technologies is certainly very important in the development of the tourism industry. For example, block-chain technology allows the world's leading hotels to "recognize" tourists who have visited before. In addition, the number of Internet services that facilitate the purchase of services via the Internet is growing. This gave customers a wide choice in terms of price and time. Diffusion is an important process in the study of the emergence of innovations in the field of tourism. According to E. Rodgers, diffusion is the spread of innovations through certain social networks (acquaintances) of members of society over a period of time. This concept was first proposed in the 19th century by the French sociologist G. Tard. In 1950, the Swedish geographer T. Hagerstrand studied the process of diffusion of socioeconomic phenomena in rural areas and modeled this process based on the Monte Carlo method. There are different options for the innovation movement⁵⁸:

- as a result of the migration of the carrier of innovation (person) to places rich in financial and information resources (due to the possibility of easier and faster introduction of innovations);
- movement of the innovation (information) wave to the rich places, towards the best financial and information resources;
- diffusion of innovation into a place where the demand for innovation is high.

According to E. Rodgers, the key elements in the study of diffusion are innovation, communication networks, time (innovation decision-making), and the social system. Rodgers identifies several factors that influence the acceptance or rejection of innovations by people. They include :

- 1) Relative advantage (advantages over other similar products);
- 2) Conformity to the traditional system (conformity of innovations to the system values of individuals);
- 3) Ease of use of the new product;
- 4) Ease of innovation testing;
- 5) Ease of highlighting the superiority of innovation.

The spread of innovations takes place in several stages, i.e. from the emergence of innovations to continuous use. These stages can generally be described as follows⁵⁹:

1st stage. The creation of an idea is at this stage the initial understanding of a product or process that meets market demand.

2nd stage. Assimilation of a given innovative idea in narrow experimental circles. At this stage, the necessary changes are made by examining and testing the innovations.

3rd stage. The spread of innovations, its ability to adapt to the environment or its rejection in the process of diffusion occurs. The development of innovation is a complex process, which is influenced by four main factors: a) the characteristics of the innovation process; b) requirements for adaptation of the new technological process to production conditions; c) requirements for similar production and non-production infrastructure; g) conditions at the location of the receiving enterprise.

4th stage. This is the final stage when innovations are introduced in different environments in the form of a specific product or process. The demand for these products and services is strong and production is expanding.

Information technologies are effectively used in tourism. For example, global distribution systems enable tour agents to offer reasonable prices, and find optimal routes. At the same time, the emergence of AI- based services has turned the tourism market into a "high-tech industry." Therefore, in recent years, the concept of "dream come true" has become widespread in the industry. That is, service providers seek to model customer impressions before serving tourists. They strive to create the conditions potential customer desires.

⁵⁸ Baburin V. L. Innovational cycles in the Russian economy. M.: KRASAND, 2010. 216 p.

⁵⁹ Nosov A.M. Theory of diffusion of innovations and innovative development of the regions of Russia, Pskov, 2015 p.8

Another feature of the tourism industry is that the innovations introduced in man-made destinations may not be applicable to other natural habitats. For example, if you need to have high snowy mountains for skiing, you need pools where high waves are created for sports such as yachting, surfing. Similarly, a seaside resort cannot be turned into a city of works of art because many factors other than geographical location do not allow it.

Using the possibilities of innovative and digital technologies in excursion activities has a beneficial effect on the successful promotion of excursions to the tourism market. The main role in this issue is played by the training of guides and the high-quality formation of the excursion product itself, as well as the knowledge of the methods and techniques of its conduct. The large-scale historical and cultural potential of our region creates unlimited opportunities for the implementation of tourist and excursion activities. Organizations involved in the creation of excursions must have their own unique brand that will take into account consumer demand. The development of new routes influences the appearance of new excursion objects, the variety of the tourist product and various forms of its presentation. The history of conducting excursion activities began with the primitive stories of the guide. However, over time, this activity has become modern, extraordinary, theatrical, 3D and other types of excursions. Innovative processes in excursion activities exist in various forms, each of them has its own characteristics that affect its development and, ultimately, affect the competitiveness and demand for a tourist product. Innovations for technical and technological excursions include radio / audio guides, automatic GPS guides, etc. As part of technical innovations, it should be separately emphasized innovations that allow you to independently study excursion objects. Such innovations can be: QR-code, mobile guides and reference books, online services, where information about travel guides and reference books, as well as virtual excursions is posted. The use of the QR code in excursion activities becomes truly limitless. We believe that such an innovation should be equipped, first of all, with the sights and monuments of architecture and culture of the city, moreover, this innovation is applicable to any museum. The QR code can also be used when developing an excursion in the form of a quest, because this kind of excursion implies a competitive nature and an independent search for solutions, and a QR code in this situation would be the easiest way to get it. Based on the foregoing, it can be noted that in recent years we have seen a trend in the emergence and use of various innovative forms of organizing excursion activities. Thus, it is advisable to use such forms of innovation as a radio guide, QR code, quest excursion. Using the possibilities of digital and innovative technologies will help improve the quality and increase the competitiveness of services, excursion activities, as well as ensure proper profit in the tourism market of a city or region.

Literature review. In the textbook L.A. Rodigin E.L. Rodigin "Internet technologies in tourism and hospitality" provides full information on the creation of the Internet and protocols. In the tutorial, we can take information that, when the Internet was created, developed a standard resource addressing system (URL - Uniform Resource Locator) and information exchange rules - TCP (Transmission Control Protocol) and IP (Internet Protocol), commonly used together and known as named TCP / IP ⁶⁰.

In the textbook of Shakhvalov N.N. "Internet technologies in tourism" detailed information about online tourism is as it becomes one of the most effective vertical markets, where 64% of transactions are carried out via the Internet, while in the rest of the industries, this figure is from 30 to 40%⁶¹. Also, Safarov B.Sh. in his works suggested that digital technologies would be the main tool in mitigating negative effect of pandemics⁶². Janzakov B. also proposes the model of innovative development of tourism services, and points out the impact of digital technologies in forming "new tourism"⁶³.

According to professors of Karaganda State University J.M. Shaekina and A.T. Tileuberdinova, the following should be taken into account when explaining the competitiveness of tourist services⁶⁴:

⁶⁰ Rodigin. L.A., Rodigin E.L. Internet technologies in tourism and hospitality. Lectures: textbook. allowance / RMA.T.M: Soviet sport. 2014.208 pp.

⁶¹ Shakhvalova N.N. Shakhvalov N.N. Internet technologies in tourism: textbook / N. N. Shakhvalov; AltGAKI, Department of Informatics. –Barnaul: Publishing house of AltGAKI, 2007. –251p.

⁶² Safarov B.Sh. (2010) The models of prognosis of regional tourism's development. *Perspectives of Innovations, Economics & Business*. 6, 80-83. Available at <https://www.ceeol.com/search/article-detail?id=246600>

⁶³ Janzakov B. The innovational development of tourism and other theoretical frameworks of competitiveness. *International Journal of Advanced Science and Technology*. Vol. 29, 5, 2020, pp 1774-1780.

⁶⁴ J. M. Shaekina , A. T. Tileuberdinova Formirovanie konkurentosposobnosti turistskix Services / Marketing v Rossii i za rubezh. - 2011. - № 6. - p. 115-121.

-competitiveness is a relativistic (relative) concept in relation to a specific market or service as an economic category.

-competitiveness is dynamic. That is, it can only be studied in a certain unit of time, while in practice it can change over time under the influence of fundamental factors.

-competition depends on the period of development of tourist services.

- It is expedient to study the competitiveness of tourist services with a certain market share, as competitiveness indicators are strongly linked to the market share of the service.

- The demand for tourist services depends on the type of service and the characteristics of consumers.

Ensuring the competitiveness of high-quality tourism services in tourism depends on innovative processes. For the development of innovation in tourism, it is very important to have competition that allows structural changes to take place. New structural changes will lead to increased productivity in the sector.

Empirical research shows that the economic significance of innovation is evident in the example of the United States⁶⁵. In this large uncontrolled domestic tourism market, any business has the potential to make huge profits. That is why the most important tourism innovations in the world are being created in the United States. For example, in the new logistics system of air travel "Spoke and Hub", goods from different directions are collected in distribution centers and delivered directly to the desired destination. This system is less expensive than the traditional logistics system. At the same time, the creation of low-cost airlines, international hotel chains, car rentals, amusement parks and credit card payments - all this is a tourism innovation introduced in the United States⁶⁶.

Without the state's support for tourism, tourism innovations hardly can be created. Competitive features in the tourism market have a major impact on the development of innovation. Free competition or monopolistic competition can hinder the emergence of innovation. Because in a free competitive market, enterprises do not have enough capital, and in a monopolistic market, the monopolist does not feel the need to innovate. The most favorable competitive structure for innovation development is oligopolistic competition. In such a competitive market, tourism services are standardized and businesses feel the need to innovate to increase productivity.

At present, the global innovators in the field of tourism are the "Hilton" and "Mariott" hotel chains. Services in these hotels have been standardized, and serious attention has been paid to meeting the needs of business travelers.

As the various markets of the tourism industry become more saturated, the number of innovative enterprises will decrease. New business opportunities are beginning to be explored in new markets and industries. In this case, many businesses prefer to identify customer feedback on their product, thereby introducing innovations to their product. When competition is fierce, innovation processes become part of the investment. For example, while manufacturers in the automotive industry strive to produce new car models every year, larger enterprises in the tourism industry seek to cover research and development costs by patenting their innovations or monopoly leases.

Analysis and results.

In this study we analyzed the impact of ICT (information-communication technologies) services on the flow of incoming tourists to Uzbekistan. For this reason, we formed following hypothesis:

\square_0 – ICT services significantly affect the flow of incoming tourists;

\square_1 – ICT services does not affect the flow of incoming tourists;

To verify this hypothesis we have resolve following model of regression:

$$\square = \square + \square \square + \square$$

Here \square – the volume of ICT services, \square – the flow of incoming tourists in thousand people, \square –intercept, \square – slope coefficient, \square – error.

⁶⁵ Keller P., Bieger T., Innovation in tourism-creating customer value: 55th congress 2005, Brainerd, USA

⁶⁶ Innovation and Growth in Tourism - ISBN 92-64-02501-4 © OECD 2006 P.22

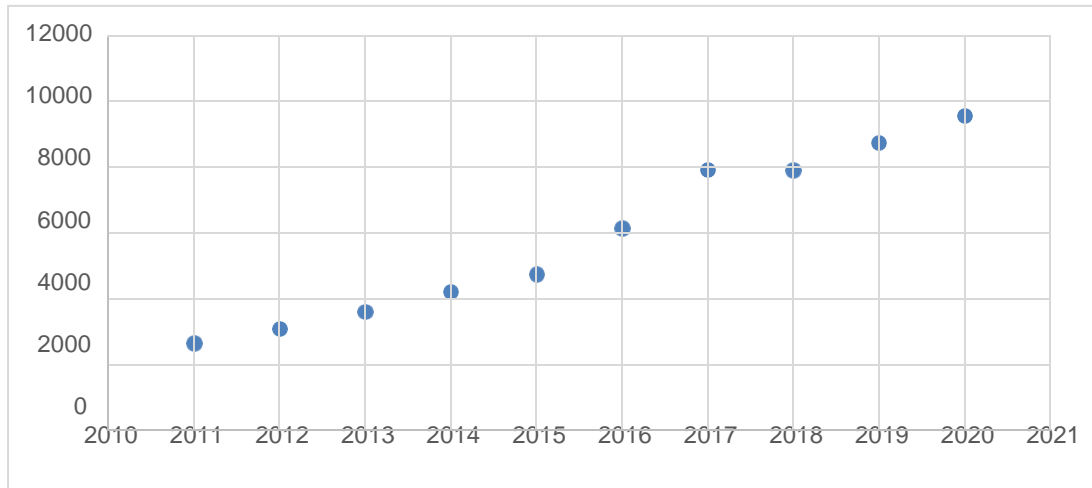


Figure1. The dynamics of the volume of ICT services in Uzbekistan, in billion soums

First of all, it is necessary to examine the dynamics if we look at the dynamics of the volume of ICT in Uzbekistan, we can see that the line is similar to linear, so we can that we are on the right way Figure 1.

The volume of ICT services elevated faster from 2015 to 2017 then reached its plateau till 2018, after 2018 it incremented in a stable way. In order to resolve the above given regression model we used the ordinary least squares method in the packages of MS Excel program. Thereby we got following results:

Table 1. The impact of ICT services on the flow of incoming tourists

	<i>R squared</i>	<i>Coefficients</i>	<i>Standard error</i>	<i>t-statistics</i>	<i>P-value</i>
Intercept	0,39	409,64	1113,67	0,367	0,722
The volume of ICT, in billion soums		0,403	0,176	2,28	0,051

As we can see from table 1, the volume ICT explains only about 39% of changes in incoming tourists. That is pretty evident, because there are many other factors such as transport costs, marketing expenses and others that thoroughly impact the tourism inflow. So, based on table 1, we can construct following model:

$$\square = 0,4\square + 409,64$$

The result of the p value is statistically significant in 95% confidence level, which demonstrates that model can be used to reflect changes in incoming tourists. According to this model, 1 billion soums increment in ICT services, may result in bringing 400 more tourists. So, we can conclude that more ICT services develop in the country the more people visitors come. This thought can be explained in the following way: the volume of ICT services indirectly contribute to the development of tourism infrastructure, which is crucial for increasing tourism inflow and thereby affect the number of incoming tourists.

Conclusion and discussion.

The development of tourism destinations has led to the emergence of the concepts of comparative and competitive advantage in tourism. While the comparative advantage is related to climate, landscape, flora, and fauna, competitive advantage depends on tourism infrastructure (hotel, transport network, various activities, attractions, etc.), quality of management, the ability of workers, country policy, etc.[29]. The peculiar geographical and natural features of tourist destinations lead to the emergence of a monopoly in the competitive market. This uniqueness is a great advantage in tourism, which allows the tour companies to bring the product to the brand level. Today's tourism infrastructure was created by knowledgeable entrepreneurs who once took great risks. A century and a half ago, the construction of the first modern type of hotels and mountain railways was considered a timely innovation. Similarly, Walt Disney's idea of building theme and recreational parks has taken tourism development to a new level.

Based on the above-mentioned results we can conclude that the development of ICT services in Uzbekistan will positively affect the inbound tourism. Of course, separate studies focusing on only tourism websites and online services should be carried out in order to accurately estimate the impact of ICT on tourism. However, in this article we considered assessing the effect of ICT on tourism in the macro level, which is also important in terms of identifying the overall effect.

In recent time, the government is sponsoring the IT projects including tourism related ones. However,

there are still many systematic problems in implementing large scale IT projects. The biggest problem is the lack of specialists. If the state will continue to support and encourage people to learn IT through economic tools, such as arranging low cost courses, subsidizing some bigger IT companies, reducing bureaucracy for establishing IT companies, and improving the legal system in favor of the development of digital technologies.

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The issues of strengthening the food security based on development of integration ties in the chain of production and processing of agricultural products

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ABSTRACT:

The article studies the issues of strengthening the food security based on development and improvement of organizational and economic mechanisms of cluster and other integration structures in the chain of production, industrial processing and sale of agricultural products.

Keywords: food supply, food security, primary and deep processing, value chain, agrocluster, processing industry, advanced technology, diversification, integration and competitiveness.

Introduction

Today one of the most actual problems in the world today is the sustainable food supply of population and ensuring the food security of countries. "Elimination of hunger, provision of food security, improvement of nutrition and promoting the sustainable development of agriculture" in 2015 was identified by the UN General Assembly as one of the 17 global goals of the 2030 Agenda for Sustainable Development (United Nations, 2015).

At the time when it is becoming clear that the coronavirus pandemic is threatening human life as well as leading to the economic crisis over the world, food shortages are in developed and some countries are taking steps to exclude the main types of food they grow. In the context of the global crisis and pandemic, the importance of food supply and security over the world is growing up (Yusupov M.S., 2021).

Development of production and deep industrial processing chain of agricultural products plays an important role in strengthening the food security and providing the population with enough food. In the Republic of Uzbekistan despite the fact that during the period of independence the production of agricultural products per capita has significantly grown, the level of their deep industrial processing remains at the rather low level. In particular, in the republic "20 million tons of fruits and vegetables are grown up annually. However, only 15 percent of this volume is processed at the industrial level, of which 7-8 percent are being exported. Due to the underdeveloped infrastructure, the loss of products in the process of collection and storage reaches 30 percent. Further development of the food industry and boost in exports can be achieved through the rational use of existing opportunities and the expansion of deep processing of products (Mirziyoyev Sh.M., 2019).

In the Resolutions of the President of the Republic of Uzbekistan PP-4821 of September 9, 2020 "On measures of acceleration of development of food industry of the republic and full provision of the population with high-quality food products", PP-4643 of March 18, 2020 "On measures of further improve of management system of agricultural and food spheres", PP-4406 of July 29, 2019 "On additional measures for deep processing of agricultural products and further development of the food industry", in the "Strategy of development of agriculture of the Republic of Uzbekistan for 2020-2030" and other regulations define important tasks on:

In the Resolutions of the President of the Republic of Uzbekistan PQ-4821 of September 9, 2020 "On measures of acceleration of development of food industry of the republic and full provision of the population with high-quality food products", PQ-4643 of March 18, 2020 "On

measures of further improvement the management system of agricultural and food spheres”, PQ-4406 of July 29, 2019 “On additional measures for deep processing of agricultural products and further development of the food industry”, in the “Strategy for the development of agriculture of the Republic of Uzbekistan for 2020-2030 and other regulations identified important tasks on: improvement the mechanisms for production of the required amount of food and strengthening the food security; development of the food industry based on deep processing of agricultural products and a value chain, including the production of agricultural and food products with high added value; construction of new and modernization of existing processing plants; expansion of logistics networks for the storage and sale of food products

The global crisis caused by the pandemic requires a completely new approach to food supply and security issues. In particular, development of integration structures in the production chain and deep industrial processing of agricultural products, increasing the added value of finished products in this chain is becoming one of the most acute problems of modern world.

Literature review

A number of research studies are being carried out on the sustainable food supply of population and strengthening the food security through development of integration links in the chain of production and industrial processing of agricultural products.

According to Kurkina N. “sustainable provision of food to the population is an important strategic task, since it is closely related not only to food security, but also to the national security (Kurkina, 2010).

In Framework of the Food and Agriculture Organization of the United Nations (FAO), measures taken over the world against coronavirus are causing disruptions in the food supply chain, instability in the system and, as a result, great harm to the poor, disadvantaged people. This poses a particular risk, especially for countries without alternative food sources (FAO, 2020).

According to Saidakhmedova N., “one of the most important problems in the food industry is the low level of industrial processing of agricultural products (Saidakhmedova N., 2019).

In the opinion of some scientists, strong integration relationships between agricultural and industrial processing enterprises are needed to strengthen food security and increase the efficiency of the food sector. Kandaurova states that “the results of the development of integration processes indicate, that integrated structures that combine all the links from agricultural production to their sale are more efficient and adapted to the conditions of a market economy” (Kandaurova N., 2005).

Salimov B., Yusupov M. and Yusupov A. argue that “the integration of production, industrial processing and sale of agricultural products into a single organizational, technological and economic system, that is, agro-industrial integration, plays an important role in increasing the efficiency food production ”(Salimov B. et al., 2014).

Development of issues of food supply through the creation of integration structures in the chain of production, storage and industrial processing of agricultural products in Uzbekistan has not been sufficiently studied yet, and in this direction, we can note the studies of a number of scientists (Murodov Ch., Khasanov Sh., Murodova M., 2014; Eshonkulov S., Urdushev H., 2019; Mamasoliev G., 2020; Tolipova, 2020; Sabirov H., 2019).

Research methodology

The theoretical and methodological basis of this study was the scientific research of domestic and foreign scientists dealing with the issues of sustainable food supply and food security, development of integration ties in the field of production and deep processing of agricultural products.

Abstract analytical observation, normative and positive analysis, comparative and factor

analysis, time series and other economic and statistical methods have been used here.

The materials and statistical data from the Food and Agriculture Organization of the United Nations (FAO UN), the State Committee of the Republic of Uzbekistan on Statistics, the Ministry of Agriculture, regulatory legal acts, developments of research institutions and others have been used in the article.

Analysis and results

The problems of provision of food security, improvement of nutrition and elimination of hunger are constantly in the center of attention of the world community. The General Assembly of the United Nations in 2015 has identified food security and sustainable agriculture as one of the 17 global objectives of the 2030 [Agenda for Sustainable Development](#) Goals: "Elimination of hunger, food security, improvement of nutrition and promoting the sustainable development of agriculture" (United Nations, 2015).

Globally, according to FAO, IFAD, UNICEF, WFP and WHO, "from 720 to 811 million people all over the world suffered from hunger in 2020 - 161 million more than in 2019. In 2020, almost 2.37 billion of people lacked access to adequate food; in just one year, their number increased by 320 million. No region of the world has escaped this. The high cost of healthy diets, coupled with persistent high levels of poverty and income inequality, continued to make such diets unaffordable for an estimated three billion people in all regions of the world (FAO, IFAD, UNICEF, WFP and WHO, 2021).

Today, full provision of food and food security are becoming an the important task for Uzbekistan. According to experts from the International Non-Governmental Non-Profit Organization (INNO) "Buyuk Kelajak" in 2016 "the prevalence of malnutrition in the Republic of Uzbekistan amounted to 6.3% of the total population, which is 2-3 times higher than in Western countries, Turkey and Russia and covers 1.9 million people. Vitamin A deficiency for children was at 53.1%, and for adults 38.4% "(INNO "Buyuk Kelajak", 2019).

As a result of number of measures taken by the government in recent years to strengthen food security in Uzbekistan, the republic has strengthened and is gradually improving its position in the Global Hunger Index (GHI). In this index in 2020, it was ranked the 30th out of 107 countries with 6.7 points and has a low hunger rate (Global Hunger Index (GHI), 2020).

The main sources of food supply in the Republic of Uzbekistan are agriculture and food industry. In recent years, there has been a significant increase in the volume of production of basic types of agricultural products per capita (Table 1).

Table 1

Production of the main types of agricultural products per capita in the Republic of Uzbekistan, kg/ per a capita

Types of agricultural products	2000	2005	2010	2015	2019	2019 to 2000, in %
Wheat	159.4	231.5	236.1	222.5	221.5	139.0
Vegetables	107.3	134.4	222.2	320.8	304.2	283.5
Potato	29.7	35.3	59.3	85.4	92.0	309.8
Melons	18.3	23.5	41.4	58.7	61.6	336.6

Fruits	32.1	36.3	59.9	87.0	82.0	255.5
Grape	25.3	24.5	34.6	50.0	47.7	188.5
Meat (live weight)	34.1	40.6	51.3	61.4	73.7	216.1
Milk	147.4	174.1	216.0	288.4	319.1	216.5
Information for comparison:						
Permanent population, in thousand of people	24,908.2	26,312.7	29,123.4	31,575.3	34,558.9	138.7
Total crop area, in thousand of hectares	3,778.3	3,647.5	3,708.4	3,694.2	3,309.4	87.6

[Source: the State Statistics Committee of the Republic of Uzbekistan. www.stat.uz]

According to the State Committee on Statistics of the Republic of Uzbekistan, despite the fact that, from 2000 to 2019 the permanent population of the country increased by 38.7% and the total area under crops decreased by 12.4%, per capita wheat production for this period increased by 39.0%, vegetables by 183.5%, potatoes by 209.8%, melons by 236.6%, fruits by 155.5%, grapes by 88.5%, meat (in natural weight) by 116.1%, milk by 116.5% and eggs by 353.8%.

However, the level of development of the food industry for processing agricultural products remains quite low. As noted in the Resolution of the President of the Republic of Uzbekistan dated July 29, 2019 No. PQ-4406 "On additional measures for deep processing of agricultural products and further development of the food industry", in 2018 the level of actual processing of agricultural products for fruit and vegetable products was only 13.2, meat 19, milk 14.2% of the total production of these products.

Development of food industry has a great impact on the level of food security of the Republic of Uzbekistan, increases employment and incomes of the rural population, strengthens competitiveness of high value added products and expands country's export potential.

The food industry is a part of the agro-industrial complex. As noted by Fakov A. "the processing branch of the agro-industrial complex is an integrated system of technologically and economically interconnected enterprises focused on providing the country's population with food products.

The central part of the internal relations of the processing industry is formed by links for the purpose of successive technological stages from the production of raw materials to the sale of final products" (Fakov, 2014).

The food industry is an important part of the industrial sector of the economy of the Republic of Uzbekistan. According to the State Committee of the Republic of Uzbekistan, in 2020, the share of the food industry in the structure of gross industrial output was 13.9% (Table 2).

Table 2

The main indicators of development of the food industry of the Republic of Uzbekistan in 2016-2020

Indicators	2016	2017	2018	2019	2020
Food products, in constant prices of 2020, billion soums	38757,8	37052,5	35162,8	38995,6	42388,2
Growth rates of food industry products as a percentage of the previous year	112,3	95,6	94,9	110,9	108,7
The share of the food industry in the	24,9	19,7	13,3	13,9	13,9

gross industrial product, in%					
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[Source: State Committee of the Republic of Uzbekistan on Statistics. <https://stat.uz/uz/rasmiy-statistika/industry-2>]

For 2016-2020 the comparable prices of food products in 2020 increased from 38757.8 to 42388.2 billion soums, or 9.4%, and the average annual growth rate for this period amounted to 4.48%. In 2017 and 2018 there is a decline in production in the industry, but since 2019 the situation is changing in a positive direction and in 2020 the growth rate was 8.7%.

The results of our research show that the presence of the following factors negatively affects on sustainable development of the food industry of the Republic of Uzbekistan:

- as a lack of modernly equipped enterprises for processing the raw materials, the level of deep industrial processing of agricultural products remains at a low level;

- conditions of the republic do not allow growing and sustainable supply of processing enterprises with fresh agricultural raw materials all year round, underdevelopment of storage facilities and long-term storage of raw materials in freezers greatly increase the cost of production and reduce the competitiveness of finished products;

- the production capacities of existing processing enterprises of the republic are not fully involved (for example, the level of utilization of production capacities of enterprises processing grapes in 2017 was 45.0%) and according to the calculations of the International Non-governmental Non-profit Organization "Buyuk Kelajak" there is a potential to double the production volume (INNO "Buyuk Kelajak" "Buyuk Kelajak", 2019);

- level of depreciation of fixed assets of food processing enterprises is quite high, which negatively affects an increase in the economic efficiency of production and reduces the quality of products (in 2019, the degree of depreciation of industrial fixed assets of the manufacturing industry was 42.7%, and the renewal rate was 12.5%) (State Committee of the Republic of Uzbekistan on Statistics, 2020);

- high material and energy intensity of the production process increase production costs of finished products (in 2019, the share of material costs in the structure of production costs amounted to 82.2%) (State Committee of the Republic of Uzbekistan on Statistics, 2020);

- high level of receivables and payables reduces cash flow turnover and liquidity of food industry enterprises (in the period from 2016 to 2020, receivables of food industry enterprises increased from 1,068.05 to 4,072.35 billion soums, or 3.8 times, and payables from 1,995.86 to 5,560.48 billion soums, or 2.8 times) (State Committee of the Republic of Uzbekistan on Statistics, 2021);

- recently the number of unprofitable enterprises has been increasing in the food industry (in the period from 2016 to 2020, the number of unprofitable enterprises increased from 1,316 to 3,799 units, or 2.9 times, and the cost of the loss from 70.82 to 743.67 billion. soums or 10.5 times) (State Committee of the Republic of Uzbekistan on Statistics, 2021)

- there is a lack of high-performance and resource-saving modern innovative technologies in the food industry of Uzbekistan;

- developed stable and strong long-term integration relationships between processing enterprises and suppliers of raw materials;

- due to lack of industrial varieties or late delivery, the quality of agricultural raw materials does not meet technical standards for deep industrial processing;

- to lack of suitable types of agricultural products and late delivery, the quality of agricultural raw materials does not meet technical standards for deep industrial processing;

- the quality and design of finished products of the food industry do not always correspond to modern world quality standards.

In recent years, a number of regulatory and legislative acts have been adopted in Uzbekistan for the sustainable development of agricultural products processing industry. The Resolution of the President of the Republic of Uzbekistan No. PQ-4406 of July 29, 2019 "On additional measures for deep processing of agricultural products and further development of food industry" provides for implementation of important tasks in the period 2019-2021 to strengthen the production potential of the industry, to equip enterprises with modern high-tech equipment and to increase the investment attractiveness of the food industry. In particular: implementation of 174 investment projects for the processing of agricultural products with a capacity of 876,200 tons per year and the cost of 2.303 billion soums; creation of 36,019 hectares of intensive gardens to increase the volume of quality raw materials; organization of modern logistics centers for the storage and sale of food products; modernization of testing laboratories and certification centers; development of international quality standards in the food industry and others.

In accordance with paragraph 7 of the above mentioned resolution, from August 1, 2019, the following procedure has been established:

a) expenses for certification of exporters of agricultural products are covered by the Export promotion agency under the Ministry of Investments and Foreign Trade of the Republic of Uzbekistan;

б) State Fund for supporting the development of entrepreneurship under the Cabinet of Ministers of the Republic of Uzbekistan provides compensation on loans from commercial banks involved in implementation of investment projects in the processing of agricultural products:

- compensation for covering interest expenses in national currency with an interest rate not exceeding 1.5 times the refinancing rate of the Central Bank of the Republic of Uzbekistan in an amount not exceeding 10 billion soums - in the part that exceeds the refinancing rate, but not more than 5 percentage points;

- compensation to cover interest expenses in foreign currency, on loans attracted in an amount not exceeding the equivalent of 10 billion soums - in the amount of 40 percent of the interest rate established by commercial banks, but not more than 4 percentage points;

- guarantee up to 50% of the loan in amount not exceeding 8 billion soums.

In addition, by the Resolution of the President of the Republic of Uzbekistan No. PQ-4821 dated September 9, 2020 "On measures for the accelerated development of the food industry of the republic and the full provision of the population with high-quality food products" The Agricultural development and food fund of the Ministry of Agriculture has tasks: to cover 50% of the cost of preparing a feasibility study for new promising projects for production of food products in an amount not exceeding 100 million soums for each project; to cover 50 % of the cost of providing infrastructure for new promising projects for production of food products in the amount not exceeding 100 million soums for each project; to cover 50 % of the cost of attracting foreign experts to production and deep processing of food products in an amount not exceeding 50 million soums for each project.

The implementation of these tasks, as well as the provided benefits and subsidies, contribute to the sustainable development of food industry in future. However, the republic still has unresolved problems and opportunities for the further development of food industry and creation of effective value added chain in the production, processing and sale of agricultural products.

In Uzbekistan, the government has paid great attention to development of multi-sector farms, which, in addition to agricultural production, have their own workshops for processing

agricultural products and other auxiliary industries. But many of them, specializing in vegetable growing, horticulture and viticulture, do not have sufficient acreage for crop plantations. For example, in 2019, the average size of vegetable growing farms in the republic was 11.4 hectares, and horticultural and vineyards 13.7 hectares (Ikromkhuzhaeva G., Khafizova Z., 2019).

In economics, the “scale effect” strongly affects the self-sufficiency (average output) of products and efficiency of production. According to this theory, for the reduction of the production costs per unit and maximize profits in the long run, it is necessary to increase the volume of production to a certain level. And this, in turn, requires an increase in production capacity.

In most cases, large production has a number of advantages over small production. According to some scientists, “to ensure the profitability of production, the enterprise must process at least 5,000 tons of fruits and vegetables per year (Salimov B. et al., 2014). If we take into account that the average yield of fruits and berries in the republic in 2019 amounted to 11.9 tons per hectare (for grapes 15.3 tons), it becomes clear that in order to provide processing production with its own raw materials, a multi-purpose farm should have about 420 hectares of fruit and berry or 326 hectares of vineyards. In addition, it will be difficult for one farm to organize a relatively large profitable production for the processing of agricultural products.

Most of the fruits and berries (58.2% in 2019), grapes (55.3%) and vegetables (66.7%) are produced by dekhkan and household farms. But according to legislation of Uzbekistan their maximal size in the republic should not exceed one hectare. Due to the fact these small farms cannot organize deep processing of their own products, the bulk of their products are sold fresh on dekhkan markets or through other sales channels.

The sale of fresh agricultural products does not always provide farmers with high income and profits. Because, in the chain “production-storage-processing-sale”, a large share of the profit is received not by farmers, but by those enterprises that are engaged in the procurement, storage, processing and sale of agricultural products to the end consumer.

All these facts necessitate the formation of completely new integration cooperative ties between producers and processing enterprises, based on mutually beneficial cooperation, allowing to create products with high added value in the chain of production, storage and processing of agricultural products.

The formation of cooperatives for the processing of agricultural products based on the equity participation of farmers in the authorized capital of cooperative is one of the effective options for development of integration in the food production chain. When farmers jointly organize the storage and processing of their products through cooperatives, all members of the cooperative benefit from this.

A cooperative can function in two ways: either it does not work for profit, but serves its founders at a cost price, farmers and dekhkan farms get back their processed products and sell them on their own at a higher price; either farms deliver their products to the cooperative at the cost price, the cooperative processes and sells, and the profit is divided between the founders based on the share in the authorized capital.

As farms are at the same time the owners of the cooperative, they have an interest in improving the quality of raw materials and finished products. In addition, they will receive a higher profit than when selling products in an unprocessed (fresh) form, and this will contribute to an increase in added value in this chain. Such joint cooperatives are widespread in the developed foreign countries of the world. According to [Raquel Ajates](#) “there are more than 40,000 agricultural cooperatives in Europe with 9 million farmer members and over 600,000 workers. Due to the democratic nature of the cooperative form, it is assumed agricultural cooperatives empower their

members and allow small farmers to have a stronger voice in the supply chain” (Ajates, R., 2020).

Unfortunately, the formation of agro-industrial cooperatives in Uzbekistan is just beginning and has not yet become widespread. By the Resolution of the President of the Republic of Uzbekistan No. PQ-4239 dated March 14, 2019 “On measures to develop agricultural cooperation in the fruit and vegetable industry” in 2019-2020 have been created 72 units of such cooperatives in the republic, and in 2021 it is planned to create another 100 cooperatives.

Clusters are one of the promising directions for development of agro-industrial integration in the food production chain. The research showed that formation of agro-industrial clusters in the chain “production-storage-industrial processing-sale” of agricultural products has a number of advantages:

- clusters can namely act as the laboratories for industry 4.0 experiments, they provide the conducive environment for knowledge creation and dissemination, they serve as a policy tool for implementation of advanced projects and are themselves the core of or nodes in the architecture of platforms or networks (Götz M., 2019);

- cluster approaches recognize that all the actors in the agricultural value chain are often more innovative and successful when they interact with supporting institutions and other actors in the supply chain. By promoting vertical and horizontal links between local agricultural enterprises, as well as supporting relationships between them and facilitating organizations (e.g. local governments, research institutes and universities), cluster policies promote diffusion of innovation, as well as use and generation of important local externalities (Eva Gálvez-Nogales, 2010).

- clusters play a driver function in development of the agro-industrial complex. They contribute to creation of competitive products with high added value and strengthening the advantage of enterprises in the competitive market (Juraev T., Kamidov M., 2019);

- concentration of a critical mass of agricultural producers, food industry enterprises, as well as infrastructure organizations serving them within the cluster lead to a synergistic effect that contributes to an increase in the competitiveness and sustainability of the territory (Shukina, 2014);

- in a cluster union, close and stable long-term economic ties are formed between enterprises, as all production and processing process is combined into a single technological chain of creating high added value;

- the division of labor and inter-sectoral cooperation, inter-farm and regional specialization are well developed in agricultural clusters, which contribute to an increase in production efficiency;

- integration of science, education and production is increasing within the framework of agricultural clusters, which accelerates the process of introducing innovative and high-performance technologies into the production process;

- within the cluster, the end manufacturer monitors the quality of raw materials and controls all stages of production, storage and processing, which contributes to improving the quality and competitiveness of finished products.

Although there is an atmosphere of mutual competition between enterprises entering the cluster, at the same time there is also a high level of cooperation between them. Because, the process of production is divided into certain stages, and for each of them a certain firm is responsible. It is worth noting that in such a specialization, enterprises are inextricably linked to each other, but this does not mean that they are interdependent. On the contrary, full independence is ensured in the directions of production and the choice of partners. Each enterprise is engaged in one stage of the production process, which cannot operate without each other. The importance of the distribution of the production process among multistage firms ensures the achievement of a high level of specialization in the stages of mutually complementary

production. The advantages of cluster-based enterprises in the competitive struggle are important in three aspects: specialization; cooperative cooperation; quick adaptability to market changes (Ismailova G., 2021).

In recent years, consistent measures have been taken in Uzbekistan to introduce a cluster mechanism in the chain of production, industrial processing and sale of agricultural products. In particular, by the Decree of the President of the Republic of Uzbekistan No. PF-5388 of March 29, 2018 "On additional measures for the accelerated development of fruit and vegetable production in the Republic of Uzbekistan" were taken large-scale measures for the widespread introduction of a cluster form in fruit and vegetable production, providing for the formation of a chain according to the principle "seeds – saplings – growing products – procurement – storage – industrial processing – transportation – delivery to the market". By this decree, since April 1, 2018, the products produced in one food cluster system are not subject to value added tax.

By the Resolution of the President of the Republic of Uzbekistan No. PQ-4549 of December 14, 2019 "On additional measures for the further development of horticulture and viticulture, the creation of a value chain in the industry", the promotion of cooperative ties between the participants of horticultural clusters is carried out through their state financial support. In particular, the State fund for the of entrepreneurship provides compensation for the part of credit interest rates that exceeds the refinancing rate of the Central Bank of the Republic of Uzbekistan, but not more than 8 percentage points, or a guarantee in the amount of 50% of the amount of loans in the amount of up to 20 billion soums allocated by commercial banks for creation of new gardens, vineyards and greenhouses, organization of storage and processing facilities, provision of working capital for producers of products through processing and exporting organizations.

As a result of the measures carried out by the government of Uzbekistan in recent years, as well as the state support provided in the republic, the number of agro-industrial clusters is gradually increasing and their scope of activity is expanding.

According to the Ministry of Agriculture of the Republic of Uzbekistan, in 2020, there were 96 units of cotton-textiles (on 906 313 hectares), 152 horticultural units (on 108,943 hectares), 124 grain-growing units (on 157,658 hectares) and 35 rice-growing units (on 43,440 ha) clusters in the republic (Ministry of Agriculture of the Republic of Uzbekistan, 2021).

According to the results of our research, along with positive trends, there are also some problems that negatively affect the ways of sustainable development of cluster formations:

- in paragraph 2 of the Resolution of the President of the Republic of Uzbekistan No. PQ-4549 dated December 14, 2019, it is noted that assignment of producers (farms) to clusters is carried out on a voluntary basis by concluding contracts for the supply of resources between farmers, processing and exporting organizations and the district governors. However, there are cases of forced membership of farms in a cluster by local authorities, based on geographic location, and as a result, farmers lose the freedom to choose the best clusters;

- insufficient number of clusters within one region creates the monopoly power of these structures, as a result of which they dictate their conditions to producers of raw materials (farms);

- due to lack of choice, farms are forced to hand over their products to the cluster attached to them by the local authorities for low prices dictated by monopoly clusters, which reduces production efficiency;

- in some cases, the final payment for the products sold (at the beginning, the farmers are provided with an advance payment to organize production) is unjustifiably extended to several months, which is negatively reflected in the turnover of cash flow and the solvency of farms

- clusters to some extent limit economic independence and freedom of choice of farms,

since the whole production cycle is controlled by the cluster.

Conclusion and recommendations

Based on the observations and results of our research, we formulated some conclusions and recommendations for further development of the production chain and deep processing of agricultural products with high added value:

1. In our opinion, the location of enterprises for deep processing agricultural products mainly in rural areas is economically efficient. On the one hand, this saves transport costs, prevents distortions and losses resulting from the transportation of raw materials over long distances.

2. It is necessary to intensify the work on the scientific placement of food industry enterprises and specialization of the regions of Uzbekistan based on the following criteria: resource potential, natural and climatic conditions of the region; availability and volume of agricultural raw materials; development of infrastructure, transport and communication systems; experience and skills accumulated by the local population for centuries in the production and processing of agricultural products; absolute and relative advantages of the region in this type of production and others. This will allow for a more rational distribution and efficient use of available resources in the country.

For example, the Samarkand region of Uzbekistan is always famous for its skill in growing grapes and producing high-quality raisins from it. Fruit processing and production of juices, wine, brandies and other drinks are well developed in the Tashkent region. Also, promising is production of pomegranate juice based on deep processing of raw materials in the Kitab district of Kashkadarya, Dashnabad district of Surkhandarya and Kuva district of Fergana regions of Uzbekistan.

3. The competitiveness of the finished products of processing enterprises is strongly influenced by quality and compliance of raw materials with technological standards. The use of low-quality varieties or the loss of raw materials during storage increases production costs and the cost of finished products. Many varieties of fruits and vegetables grown in Uzbekistan are not suitable for deep industrial processing due to rapid decomposition after ripening and impossibility of long-term storage. Therefore, one of the main tasks for breeders of Uzbekistan is creation of new high-quality varieties of agricultural crops suitable for deep industrial processing.

4. It is necessary to strengthen measures to develop new integration structures in the chain “production – storage – industrial processing – sale” of agricultural products. Cooperatives and agro-industrial clusters are promising units in this direction.

5. The relationship of members of agro-industrial cooperatives and clusters should be built only on a voluntary and contractual basis, based on mutually beneficial cooperation and equality of participants, allowing to create products with high added value.

6. The state should in every possible way contribute to the creation of a free competitive environment and limit the activities of monopoly structures (especially monopoly agro-industrial clusters) within the cluster association.

7. It is necessary to strengthen the legal protection of members of the primary link of the chain in the cluster (especially farms) through a fair judicial system so that they receive timely and full payment for the products supplied or services rendered. Cases of late delivery of raw materials or an unjustified extension of the time of payment for delivered products should be regulated by an agreement drawn up between the cluster members (through compensation for damage, payment of fines and penalties for violation of the contract). These measures will help to reduce the level of receivables and payables within cluster entities.

8. The issues of technological equipment and modernization of production processes of

enterprises included in the structure of the cluster are of great importance. Given the depreciation of a large part of the fixed assets of food industry enterprises and farms, it is necessary to strengthen state financial support (through the provision of subsidies, reimbursement of part of the costs or the interest rate of loans from commercial banks for the construction and equipping of production facilities) of investment projects in this direction. Also important is the infrastructural support of the cluster enterprises (primarily in construction and reconstruction of roads, in the provision of gas, electricity and water, in development of other engineering and communication networks).

In our opinion, the implementation of the above mentioned tasks contribute to the sustainable development of the food sector and strengthening of the country's food security, an increase in the level of industrial processing of agricultural products and added value, formation of strong and mutually beneficial integration ties between members of agro-industrial cluster and cooperative formations in the production-storage-industrial processing chain of agricultural products.

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IMPORTANT ISSUES TO ENSURE THE SUSTAINABILITY OF THE NATIONAL CURRENCY

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ABSTRACT:

Ensuring the stability of the national currency is a necessary condition for ensuring the stability of macroeconomic growth and improving the living standards of the population. Therefore, in most countries, ensuring the stability of the national currency is a strategic goal of monetary policy.

The article identifies current issues related to ensuring the stability of the national currency in the Republic of Uzbekistan and develops scientific proposals to address them. In particular, it is proposed to ensure a low and stable rate of money supply growth by improving the use of monetary policy instruments, justifying the possibility of reducing the negative impact on the nominal exchange rate of the national currency by reducing the state budget deficit and eliminating the trade deficit.

Keywords: national currency, exchange rate, money supply, devaluation, inflation, exports, imports, state budget deficit, monetary policy.

Introduction

Further improvement of monetary policy using instruments used in international best practices in the Action Strategy for the five priority areas of development of the Republic of Uzbekistan for 2017-2021, as well as the gradual introduction of modern market mechanisms in currency regulation, ensuring national currency stability, further strengthening macroeconomic stability has been recognized as one of the necessary conditions for maintaining economic growth rates [1]. Also, the Decree of the President of the Republic of Uzbekistan dated September 2, 2017 No 5177 "On priority measures to liberalize foreign exchange policy" states that the implementation of monetary policy aimed at ensuring the stability of the national currency is a priority of state economic policy; 2].

The above-mentioned circumstances necessitate the identification of current problems related to the stability of the national currency and the development of scientifically based ways to solve them.

Review of literature on the subject.

M. Friedman argued that the annual growth of the money supply should be set as a strict indicator and that the Central Bank should monitor the process of achieving it. He concluded that the growth of the money supply should be based on the steady growth of the price of the final product over a long period of time [3].

In his research entitled "Exchange rate theory", F. Machlup scientifically substantiated the balance of supply and demand in the foreign exchange market, the factors influencing it, as well as the elasticity of exports and imports [4].

In his research, T. Swan substantiated the role of the Central Bank's exchange rate policy in ensuring macroeconomic equilibrium [5].

According to F. Mishkin, the open market and discount operations of the Central Bank play an important role in the implementation of monetary policy, and the open market operations of the Central Bank have the following advantages:

1. Open market operations are carried out at the initiative of the FZT and its scope is controlled by the FZT. There is no such control in the implementation of discount transactions. In

discount operations, the FZT can increase or decrease the demand of banks for discount loans by changing the discount rate, but cannot directly control the volume of discount loans.

2. Open market operations are clear and flexible, they can be of any size. If the Central Bank intends to change the reserve or monetary base insignificantly, then it can achieve its goal by buying or selling a small amount of securities. If the Central Bank wants to significantly change the reserves, then it will sell or buy a very large amount of securities.

3. Open market operations have an easy reversibility content. If the FZT makes a mistake in conducting open market operations, it can cancel the transaction immediately. If the interest rate on interbank loans has dropped significantly due to the FZT buying large amounts of securities on the open market, then the FZT will start selling the securities [6].

O. According to Namozov, it is necessary to help solve the problem of liberalization of the over-the-counter foreign exchange market by ensuring the optimal unification of the exchange rate of the soum [7].

T. Bobakulov believes that the Central Bank should control the monetary aggregate M2, and his conclusion is based on the following facts:

- * the existence of a legal basis for the use of money supply growth as an indicator of monetary policy;
- * the existence of a direct link between cash circulation and economic activity in the country;
- * The ability of the central bank to directly influence the money supply through the monetary base;
- * the predominance of non-monetary factors in the structure of inflation-forming factors, the fact that the basic inflation rate is not used in the process of inflation targeting. [8]

Analysis and results.

The high rate of depreciation of the national currency of the Republic of Uzbekistan is one of the key issues in ensuring the stability of the national currency.

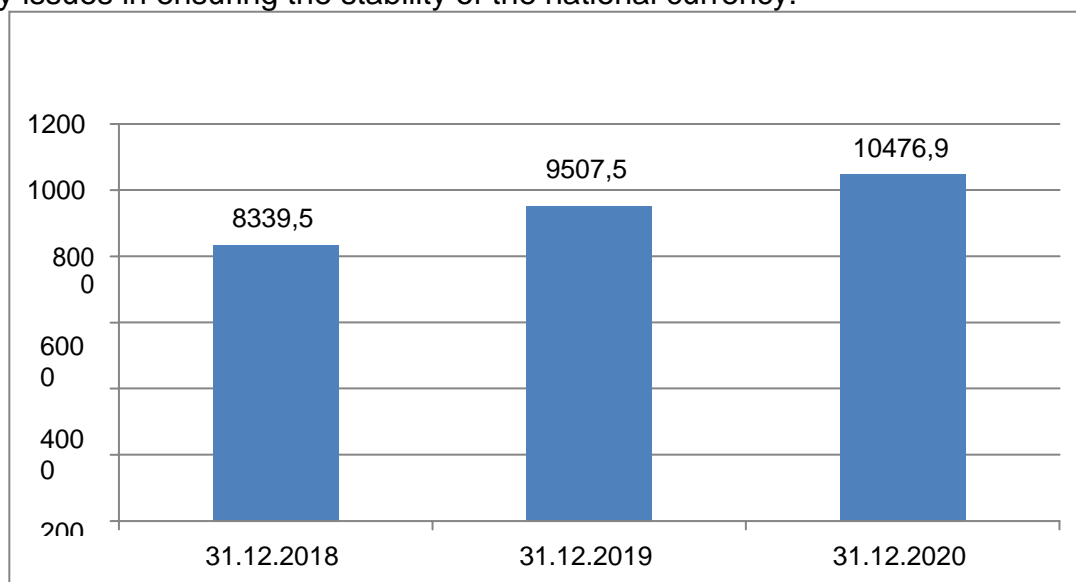


Figure 1. National currency - nominal exchange rate of soum against 1 US dollar, soum [9]

Figure 1 shows that in 2018-2020, the level of volatility of the nominal exchange rate of the national currency against the US dollar in the country was high, amounting to 25.6%.

The high level of volatility of the national currency, in particular, its high level of devaluation, had a negative impact on the stability of macroeconomic growth rates. In particular, in the context

of high devaluation, the investment activity of enterprises and banks will decrease. In addition, it will be difficult for companies and individuals to repay loans in foreign currency.

It should be noted that the delay in the payment of taxes paid by legal entities and individuals due to the coronavirus pandemic has led to a sharp increase in the state budget deficit. Because of the pandemic, the incomes of individuals and legal entities have declined. Under such circumstances, they were given tax holidays and payments on loans received from commercial banks were suspended from April 1 to October 1, 2020.

High inflation in the Republic of Uzbekistan and a large foreign trade deficit hinder the stability of the national currency.

Table 1

Annual inflation rate and foreign trade deficit in the Republic of Uzbekistan [10]

Indicators	2018 y.	2019 y.	2020 y.
Inflation rate, %	4,3	5,1	1,1
Foreign trade deficit, bln. U.S. dollars	5,4	6,8	6,1

Table 1 shows that in 2018-2020, the Republic of Uzbekistan had a high inflation rate and a large foreign trade deficit.

An econometric analysis of the factors affecting the nominal exchange rate of the national currency showed the following.

Table 2

Illustrative statistics of statistical data selected for econometric analysis of the nominal exchange rate of the national currency of the Republic of Uzbekistan against 1 US dollar

Variable	Obs	Mean	Std. Dev.	Min	Max
y	10	5088.5	3541.463	1795	10476
x1	10	9.38	3.948502	5.6	15.2
x2	10	12.4	2.590581	9	16
x3	10	19.66	9.543608	3.9	40.2
x4	10	15.99	4.882952	11.4	24.2
x5	10	48.66	54.86692	22.7	203.1

As can be seen from the table above, the collected statistics obey the law of normal distribution.

The distribution of factors selected for the econometric analysis of the nominal exchange

rate of the national currency of the Republic of Uzbekistan against 1 US dollar is given in the table below. According to the data in the table, the number of observations is relatively small. In almost all factors, the p-value is greater than 0.05.

The distribution of factors selected for the econometric analysis of the nominal exchange rate of the national currency of the Republic of Uzbekistan against 1 US dollar is given in the table below. In the table, the p-value in factors X2 and X3 is greater than 0.05, but the r-value of the remaining factors is less than 0.05, which is statistically significant. (Table 3)

Table 3

Distribution of factors selected for econometric analysis of the nominal exchange rate of the national currency of the Republic of Uzbekistan against 1 US dollar

Shapiro-Wilk W test for normal data

Variable	Obs	W	V	z	Prob>z
y	10	0.79740	3.122	2.212	0.01348
x1	10	0.81281	2.885	2.039	0.02074
x2	10	0.99155	0.130	-2.936	0.99834
x3	10	0.93315	1.030	0.051	0.47958
x4	10	0.83544	2.536	1.764	0.03890
x5	10	0.48729	7.901	4.558	0.00000

From the correlation diagram of economic indicators of textile enterprises of the Republic of Uzbekistan we can see that the number of observations is much lower than the factors. Only the most important ones should be left here. Based on the selected factors, their degree of interdependence is determined in the Stata 14 program by a correlation coefficient. According to the data in the table, there is a strong correlation between the resulting factor and the selected factors can be created. The regression equation shows what $|\square_{\square_1, \square_2}| < 0,8$ functional relationship exists between the resulting factor and the selected factors.

Since there is a high positive correlation between almost all factors, their p-value value is often less than 0.05, and we accept the hypothesis that the correlation matrix is statistically significant.

To construct a regression equation, it is appropriate to use the Stata 14 program, which is currently the most convenient. At the same time, it is necessary to check the reliability and adequacy of the identified regression equations on the basis of certain criteria. In estimating the model, the Least Squares (Gauss-Newton / Marquardt steps) method was used from the Akaike, Schwarz, and Hannan-Quinn data dimensions identified.

In order to verify the model results, an F-test was performed, the essence of the F-test is to test the hypothesis that the simple coefficient of determination is $R^2 = 0$. Because this figure shows the part of Y that can be explained by the regression equation. If it is equal to zero, it becomes clear that Y cannot be explained by X.

We construct zero and one-sided alternative hypotheses as follows:

$$H_0: \rho^2 = 0$$

$$H_1: \rho^2 > 0$$

We find the critical value of F for the significance level $\alpha = 0.05$:

$$F_{cr} = F_{\alpha}(k-1; n-k) = F_{0,05}(5;5) = 68.76$$

F is the calculated value of the sample:

$$F_{stat} = \frac{SST/(k-1)}{SSE(n-k)} = 240,88$$

In this case,

SST is the sum of the total squares,

SSE is the sum of the residual squares.

Decisive rule: Since $F_{cr} = 68.76 < F = 240.88$, the H_0 hypothesis is rejected.

Hence, the H hypothesis is rejected because $F_{stat} > F_{cr}$. Hence, it can be concluded that using the regression equation, Y explains the part of the GDP that differs from zero in significance.

The purpose of the t-test in the model is to verify that the coefficients of the estimated linear regression equation of the population are significantly different from zero, i.e., that they are not random. Suitable zero and one-sided hypotheses can be constructed as follows:

$$H_0: \beta_1 = 0$$

$$H_1: \beta_1 \neq 0$$

The p-value required in the t-test for all coefficients is less than 0.05. That is, all coefficients accurately represent the impact of factors on GDP with a confidence of at least 94%.

Using the decisive rule, the H_0 hypothesis is rejected because $p < 0.005$. Hence, the general set regression coefficient differs significantly from zero and is not random. Hence, the change in factors leads to a change in GDP (in direct proportion).

Coefficient of determination (definition, formula and their interpretation). Conclusions on the matter. The coefficient of determination in a multivariate regression - the quantity R^2 denotes the part of the variable Y that can be explained using the regression equation found by the predicted variables.

It is calculated on the basis of the following formula:

$$R^2 = 1 - \frac{SSE}{SST} = 1 - \frac{\sum (Y - \hat{Y})^2}{\sum (Y - \bar{Y})^2} = 0,864$$

In this case,

SST is the sum of the total squares,

SSE is the sum of the residual squares.

Table 4

Results of the multifactor regression analysis of the nominal exchange rate of the national currency of the Republic of Uzbekistan against 1 US dollar

Source	SS	df	MS	Number of obs	=	10
				F(5, 4)	=	23.63
Model	109180623	5	21836124.6	Prob > F	=	0.0045
Residual	3697011.64	4	924252.91	R-squared	=	0.9672
				Adj R-squared	=	0.9263
Total	112877635	9	12541959.4	Root MSE	=	961.38

y	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]
x1	177.2891	434.787	0.41	0.704	-1029.873 1384.451
x2	-765.6487	406.5074	-1.88	0.133	-1894.294 362.9966
x3	18.38772	52.8626	0.35	0.745	-128.3824 165.1578
x4	914.2286	224.1946	4.08	0.015	291.7646 1536.693
x5	5.442381	14.04217	0.39	0.718	-33.54494 44.42971
_cons	-2325.271	2908.262	-0.80	0.469	-10399.9 5749.359

The results of the regression analysis show that (x4) the p-value of all factors, except for the annual growth rate of money supply ($r = 0.015$), is greater than 0.05, and the combined effect of the selected factors is not statistically significant. will be.

Table 5

Results of the multivariate regression analysis of the nominal exchange rate of the national currency against 1 US dollar

Source	SS	df	MS	Number of obs	=	10
				F(1, 8)	=	81.35
Model	102770794	1	102770794	Prob > F	=	0.0000
Residual	10106840.3	8	1263355.04	R-squared	=	0.9105
				Adj R-squared	=	0.8993
Total	112877635	9	12541959.4	Root MSE	=	1124

y	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]
x4	692.0399	76.7289	9.02	0.000	515.1027 868.977
_cons	-5977.218	1277.344	-4.68	0.002	-8922.778 -3031.658

Interpreting the defined regression equation, in the case of ceteris paribus, an annual increase in the money supply in our country by 1% leads to an increase in the nominal exchange rate of the national currency against 1 US dollar by 692.03 units. The factor that r is $p=0.000$ is statistically significant.

Table 6

Results of the multifactor regression analysis of the nominal exchange rate of the

national currency of the Republic of Uzbekistan against 1 US dollar

Source	SS	df	MS	Number of obs	=	10
				F(1, 8)	=	28.23
Model	87950290.2	1	87950290.2	Prob > F	=	0.0007
Residual	24927344.3	8	3115918.04	R-squared	=	0.7792
				Adj R-squared	=	0.7516
Total	112877635	9	12541959.4	Root MSE	=	1765.2

y	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]
x1	791.708	149.0182	5.31	0.001	448.0713 1135.345
_cons	-2337.721	1505.128	-1.55	0.159	-5808.554 1133.111

In this regression equation, the r-value is 0.001 and the econometric equation is adequate. An increase in the inflation rate in our country by 1% will lead to an increase in the nominal exchange rate of the national currency against 1 US dollar by 791.7 units. The factor attributed to $r = 0.001$ is statistically significant.

Table 7**Results of the multifactor regression analysis of the nominal exchange rate of the national currency of the Republic of Uzbekistan against 1 US dollar**

Source	SS	df	MS	Number of obs	=	10
				F(1, 8)	=	13.31
Model	70506731.2	1	70506731.2	Prob > F	=	0.0065
Residual	42370903.3	8	5296362.91	R-squared	=	0.6246
				Adj R-squared	=	0.5777
Total	112877635	9	12541959.4	Root MSE	=	2301.4

y	Coef.	Std. Err.	t	P> t	[95% Conf. Interval]
x2	1080.43	296.1218	3.65	0.007	397.5723 1763.289
_cons	-8308.838	3743.336	-2.22	0.057	-16940.99 323.3101

Interpreting the identified regression equation, in the case of *ceteris paribus*, a one percent increase in the refinancing rate of the Central Bank of the Republic of Uzbekistan leads to an increase in the nominal exchange rate of the national currency against 1 US dollar by 1080.43 units.

Conclusions and suggestions

In the course of scientific research, we have formulated the following conclusions:

- Ensuring the stability of the national currency is a strategic goal of monetary policy in most countries, and the Central Bank's discount policy and open market policy play an important role in this;
- In 2018-2020, the high level of volatility of the nominal exchange rate of the national currency against the US dollar had a negative impact on the stability of macroeconomic growth, including reduced investment activity of enterprises and banks in high devaluation, difficult to repay

foreign currency loans;

- High inflation in the Republic of Uzbekistan in 2018-2020 and a large foreign trade deficit had a negative impact on the stability of the national currency;

- Econometric analysis of factors affecting the stability of the national currency showed that a 1% increase in the annual growth rate of money supply leads to an increase in the nominal exchange rate of the national currency against 1 US dollar by 692.03 units; a 1% increase in the inflation rate will lead to an increase in the nominal exchange rate of the national currency against 1 US dollar by 791.7 units; An increase in the refinancing rate of the Central Bank of the Republic of Uzbekistan by one percent will lead to an increase in the nominal exchange rate of the national currency against 1 US dollar by 1080.43 units.

To ensure the stability of the national currency, the following measures should be taken:

1. In order to ensure a low and stable rate of money supply growth by improving the use of monetary policy instruments, it is necessary, first, to increase the volume of open market operations of the Central Bank through its bonds and government securities; secondly, it is necessary to eliminate excess liquidity in the banking system by increasing the volume of REPO operations and deposit operations of the Central Bank; thirdly, it is necessary to eliminate the negative impact of the national currency on the nominal exchange rate as a result of short-term increase in demand for foreign currencies through swap operations of the Central Bank.

2. In order to reduce the deficit of the foreign trade balance of the Republic of Uzbekistan, first of all, it is necessary to increase the rates of customs duties on imports of agricultural products and industrial products that can be grown in the country; secondly, to prevent the rise in prices for exported goods by preventing the national currency from exceeding the real exchange rate against the national currencies of Uzbekistan's main foreign trade partners; third, to increase the competitiveness of exported industrial products, it is necessary to increase the share of innovative products in the volume of exported industrial products.

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- The picture is made by the author on the basis of the site www.cbu.uz (Central Bank of the Republic of Uzbekistan).

TRENDS OF TOURIST OFFER DEVELOPMENT IN SURKHANDARYA REGION

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ABSTRACT:

This article discusses the issues of tourism offer in improving regional tourism on the example of the Surkhandarya region. According to the results of the analysis carried out by the author, trends in the development of regional tourism are predicted.

Keywords: Surkhandarya region, tourism, tourist offers.

Introduction

The tourism sector plays a special role in the strategy for the rapid development of our country. The first reason is the richness of tourism resources in Uzbekistan, and the second reason is that tourism is an important factor in our country's entry into the international community. Attention to tourism goes back to the adoption in recent years of regulations aimed at improving the legal framework for tourism. Of particular importance in this is the Decree of the President of the Republic of Uzbekistan dated August 13, 2019 No. PF-5781 "On the further development of tourism in the Republic of Uzbekistan". The decree sets out measures to adapt the supply to the growing demand in the tourism market, in particular, to provide tourists with a number of benefits.

As a result of the systemic measures taken, the number of foreigners entering Uzbekistan is growing day by day. According to statistics, 8,279,000 people visited Uzbekistan in 2020, which is 1,846,000 more than in 2019 [1]. Analyzing the composition of visitors, 92.5% or 7661.4 thousand of them came from the CIS countries, 7.5% or 617.6 thousand - from far abroad. At the same time, the level of use of the tourism potential of Uzbekistan today is unsatisfactory. There are many unresolved issues, especially regarding the provision of tourist flows with accommodation and food facilities.

President Shavkat Mirziyoyev emphasized that in order to increase the role of tourism in the economy of Uzbekistan, "the transformation of tourism into a strategic sector of the economy will remain a priority for us" [2]. The fulfillment of this task requires from business entities in this area to increase their activity, to pay more attention to the enrichment of the types and content of services. Increasing the attractiveness of tourist resources in the regions, expanding the geography of tourist flows remains an urgent task.

Main part

Surkhandarya region is not only the southern region of Uzbekistan, but also one of the regions rich in natural tourism resources. With its unique nature, archaeological and other historical resources, the region has great potential in the field of tourism. Today, there are 561 objects of material and cultural heritage in the Surkhandarya region, including 450 archaeological sites, 30 architectural sites, 39 monuments of monumental art, 42 attractions, as well as 3 museums. [3] In January-December 2019, the region was visited by about 622,000 tourists, of which about 502,000 were local tourists and about 120,000 were foreign citizens. The development of the tourist offer in the Surkhandarya region can be judged by the following data (Table 1).

Table 1.

Development of tourism organizations of the Surkhandarya region in 2020.

t / y	Indicator name	Quantity		Change	
		Dec 2019	Feb 2020	+/-	%
1	Number of placement tools,	33	46	+16	139.4

	pcs.				
2	number of places in them, place	1409	1988 year	+579	141.1
3	Private guest houses, pcs.	1	65	+64	-
4	Number of travel organizations, pcs.	16	36	+20	225.0
5	Tourist transport, pcs.	22	24	+2	109.1

As can be seen from the table, 2019 was a turning point in the tourism industry of the Surkhandarya region. The rapid growth of the tourist potential contributes to the awakening of positive impressions among visiting tourists. The rapid development of tourism in the region creates a number of problems that can be called “growth problems”. We concluded that the flow of tourists will increase dramatically compared to 2018 (Table 2).

table 2

Tourism development in Surkhandarya region in 2016-2020

t / y	Indicator name	Sum by years				
		2016 g.	2017 Nov.	2018 Nov.	Dec 2019	Feb 2020
1	Total number of tourists, per person	42051	49986	58318	82350	621556
	Including					
2	Foreign tourists, people	7462	8052	9754	32050	119756
3	Local tourists, people	34589	41934	48564	50300	501800

It can be seen that in 2020 the flow of tourists increased by almost eight times. This is not an easy situation, but it shows the need to recognize that the entire tourism environment in the region has changed. The reasons for the appearance of the data in this table require clarification, since the tourist flow in 2020 is very different from previous years and it is difficult to explain it using simple principles of analysis.

First of all, the sharp increase in the flow of foreign tourists (3.7 times more than in 2019) can be considered as a result of the openness policy pursued by President Shavkat Mirziyoyev towards neighboring countries. Over the past year, citizens of Tajikistan have been able to move freely. Similarly, the influx of Afghan citizens into the Uzbek economy for investment and business has increased significantly.

We believe that the nearly tenfold increase in domestic tourism compared to 2028 is the result of several factors. First of all, it should be noted that the “Travel across Uzbekistan” program will be implemented in the region. Obviously, the program paid off by visiting tourist attractions, developing infrastructure for accommodation and food, attention to transport, and organizing various events. In addition, the promotion of new tourist destinations has attracted the population of the republic to the region for medical, pilgrimage, environmental, and recreational purposes. An increase in the attractiveness of the tourism business, an increase in the number of tourism organizations and their active entrepreneurship can also be considered as an important factor.

It should be noted that the tourism industry of the Surkhandarya region has its own characteristics. This can be seen primarily in the composition of tourism resources. The fact that 80% of all tourist sites are archaeological requires the discovery of specific ways to attract tourists. This feature is associated with the problem of seasonality in tourism, which makes it difficult to visit such monuments in the warmer months of the year.

The second feature of the region is the border with Tajikistan and Afghanistan. Most of the foreign tourists visiting the region are citizens of these two countries. This means that the tourist infrastructure must also be designed for this category of tourists.

The third feature of Surkhandarya tourism is the presence of natural-ecological, medicinal and mountain tourism resources. The development of these types of tourism requires the organization of appropriate tourism facilities, their modern equipment and the provision of qualified personnel.

Based on the above data, personal research shows that today in the development of tourism in the Surkhandarya region, the following trends are observed, which will continue in the medium term:

- An increase in the tourist offer, that is, the provision of new tourist facilities to tourists in the Surkhandarya region and their transformation into exhibition grounds. The increase in the number of objects on display remains the most urgent problem to maintain a high flow of tourists. There are high prospects for the development of medical and health tourism, as well as opportunities for practical work on the formation of historical tourism. The continuation of this trend is evidenced by the fact that it is in the interests of the regional administration and the regional management of tourism development;

- Increase in the number of travel organizations. We believe this trend is related to the commercial appeal of the industry and the benefits provided to entrepreneurs. Keeping these benefits in the near future will become the basis for the development of the tourism business in the region. In our opinion, there is a rapid development of private accommodation facilities (national type hotels, hostels, family guest houses);

- Development of transport connecting the region with the center of the country. We see the origins of this trend primarily in the rapid development of transport technologies. Today, the introduction of high-speed trains is becoming more widespread, and in this regard, a reduction in the duration of movement on the Termez-Tashkent route is expected. At the same time, improving the condition of highways will increase the availability of tourist attractions;

- Growth of investment flows in the tourism sector of the region. This trend is due to the low level of use of the tourism potential of the region, the growing demand for tourism infrastructure. At the same time, it is important to provide tourists with modern services. For example, banking services, entertainment services, catering services around the world, climbing tourism infrastructure, new archaeological tourism services, and so on. In the medium term, the volume of investments will increase and may double in five years.

Conclusion

Tourism development trends in the Surkhandarya region have a positive effect on the region's tourism offer. In our opinion, one of the pressing issues that need to be addressed in the near future is to reduce the influence of seasonality on tourism in Surkhandarya. For this, along with the study and application of foreign experience, it is necessary to conduct research and implement specific national measures.

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Methodology of forecasting the international rating of higher educational institutions of the Republic of Uzbekistan

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ABSTRACT:

In this article, the international rating of higher educational institutions of Uzbekistan has developed a methodology for forecasting for recent and long years.

Keywords: international rating, index, forecast, higher education, optimistic, realistic, pessimistic.

Introduction.

Since the higher educational institutions of the Republic of Uzbekistan have not carried out their efforts to access international ratings for many years, they have not taken a place from the list of the best higher educational institutions of the world.

However, the measures taken in recent years cause the higher education institutions of the Republic to enter international ratings and increase their position. In particular, the decree of the president of the Republic of Uzbekistan on measures to increase the positions of the Republic of Uzbekistan in the international ratings and indices on February 26, 2019 came into force.

The legal framework and targeted programs adopted in this direction serve as a springboard for higher education institutions to enter international ratings. At present, forecasting the international ratings of higher education institutions for the near and long years allows them to determine the extent to which the tasks and plans they have been assigned are fulfilled. To do this, it is required to develop a methodology (model) for forecasting the future points, which will be collected according to international standards as a result of the implementation of higher education institutions over the years.

Methodology.

In the process of writing the article, forecasting, a systematic approach, methods of comparative analysis were used.

In our opinion, the additional points that higher education institutions have to collect every year in order to enter international ratings can have four different trends conditionally:

1) every year in the same supplement with increasing addition

$$((x_0; x_0 + a; x_0 + 2a; x_0 + 3a; \dots; x_0 + (n-1)a; x_0 + na))$$

2) every year an increase in the number of the same additive $((x_0; x_0 + a; x_0 + a^2; x_0 + a^3; \dots; x_0 + a^{n-1}; x_0 + a^n))$

3) increasing (decreasing) in the same decreasing additive every year $x_0; x_0 + a; x_0 + a - a; x_0 + a - 2a; \dots; x_0 + a - (n-1)a; x_0 + a - na$ 4) Increasing each year with a reduction in the same supplement

$$((x_0; x_0 + a; x_0 + a/\sqrt[n]{n}; x_0 + a/\sqrt[n]{n^2}; \dots; x_0 + a/\sqrt[n]{n^{n-1}}; x_0 + a/\sqrt[n]{n^n}))$$

Four different trends mentioned above can also be encountered in a mixed state of interaction. In this case, the forecast of the international rating of higher educational institutions is most complicated. We recommend using the following formulas in forecasting the score that higher

education institutions collect in international ratings for a closer and longer perspective:

Years	Times Higher Education he score of the university in the ranking	The score earned by the university in the QS (Quacquarelli Symonds) ranking
2018 (available)	\square_0	\square_0
2019 (available)	$\square_0 + \square_1$	$\square_0 + \square_1$
2020 (forecast)	$\square_0 + 2\square_1$	$\square_0 + 2\square_1$
2021 (forecast)	$\square_0 + 3\square_1$	$\square_0 + 3\square_1$
...
2030 (forecast)	$\square_0 + 12\square_1$	$\square_0 + \square_1^{12}$
The general formula	$\square_n = \square_0 + \square_1(n - 1)$	$\square_n = \square_0 + \square_1^n$

Forecasting scenarios usually come in three different directions:

- 1) optimistic
- 2) realistic
- 3) pessimistic

Optimistic scenario. In the optimistic scenario, measures aimed at increasing the positions of higher education institutions in the international ratings in the near and long term will give a positive result every year. Every year, the points that should be collected in the international ratings of higher education institutions have a tendency to increase (increase) in the same supplement. Usually the tasks set in the forecasts for optimistic scenarios are performed with an excess, since in the optimistic scenario, the cases of Persia are not taken into account. In the optimistic scenario, the mathematical expression of the points scored by higher education institutions is as follows:

$$((\square_0; \square_0 + \square_1; \square_0 + \square_1^2; \square_0 + \square_1^3; \dots; \square_0 + \square_1^{n-1}; \square_0 + \square_1^n))$$

Pessimistic scenario. In the pessimistic scenario, measures aimed at raising the position of higher education institutions in international rankings in the near and long term will yield negative results from year to year. Each year, the scores that higher education institutions have to accumulate in international rankings tend to decrease (decrease) in the same order. In many cases, the tasks set in the forecasts for pessimistic scenarios are not fulfilled as intended, because in a pessimistic scenario, force majeure is considered to exist. In the pessimistic scenario, the mathematical expression for the scores of higher education institutions is as follows:

$$((\square_0; \square_0 + \square_1; \square_0 + \square_1 - \square_1; \square_0 + \square_1 - 2\square_1; \dots; \square_0 + \square_1 - (n - 1)\square_1; \square_0 + \square_1 - \square_1^n))$$

$$((\square_0; \square_0 + \square_1; \square_0 + \square_1/\square_1^2; \dots; \square_0 + \square_1/\square_1^{n-1}; \square_0 + \square_1/\square_1^n))$$

Realistic scenario. In the realistic scenario, measures aimed at increasing the positions of higher education institutions in the international ratings in the near and long term will yield results in

accordance with the current trend every year. The points that should be collected in the international ratings of higher education institutions every year will have a tendency to increase (increase) in the same order in accordance with the current situation. In most cases, the tasks set in the forecasts for realistic scenarios are considered to be completed in a different state of

fulfillment of the intended plans, since in a realistic scenario there is no acceleration or deceleration of the tempo. In the realistic scenario, the mathematical expression of the points scored by higher education institutions will be as follows:

$$((\square_{\square}; \square_{\square} + \square_{\square}; \square_{\square} + 2\square_{\square}; \square_{\square} + 3\square_{\square}; \dots; \square_{\square} + (\square - 1)\square_{\square}; \square_{\square} + \square\square_{\square}))$$

Conclusion:

The factors that can affect forecasting scenarios at present and in the future are as follows:

Pandemic of coronavirus. It restricts the development opportunities of higher education institutions in the conditions of the current complex pandemic. In this case, the possibility of carrying out such tasks as increasing the health of foreign students and specialists of higher education institutions located in our republic, improving the skills of local specialists abroad, organizing offline conferences is limited. As a result, the growth of the level of quality slows down and the rise in the international rating of higher education institutions will have a somewhat more complex character than expected.

1) The fact that the publication in high-level scientific journals has little merit. The fact that the scientific articles published by the professors and teachers of the higher educational institutions of the Republic, scientific researchers to the journals indexed to the Scopus base are mainly in the journals of the Q4 level, and the scientific articles published as a result of the exclusion of these journals from the Scopus base do not affect the As an example, in July 2020, the International Journal of Psychosocial Rehabilitation (Q4), an indexator to the Scopus database, was excluded from the Scopus database and more than 3000 scientific articles published in this journal and indexed to Scopus were excluded from the index. The most sad thing is that in this magazine thousands of our compatriots published their own scientific articles, and their scientific articles were indexed to the Scopus database.

2) Delay in the transition of higher education institutions to a fully self-financing system. At present, almost all local higher education institutions in the country are funded by the state. The economic situation, which is becoming increasingly difficult as a result of the current pandemic, may delay the transition of higher education institutions to a fully self-financing system. In this case, the efficiency of the use of financial resources of higher education institutions remains low, which in turn affects the rating.

3) The level of competition between higher education institutions is low. Competition is the key to development in a market economy. The lack of a highly competitive environment among higher education institutions is hampering their interest in taking innovative measures. To ensure a competitive environment, branches of foreign higher education institutions are being opened in the country. However, even this was not the optimal solution to create a strong competitive environment.

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INTERNATIONAL STANDARD FOR POPULATION QUALITY ASSESSMENT

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ABSTRACT:

The article proposes a set of indicators for determining the population's living standards in Uzbekistan, as well as scientific proposals and practical advice for calculating them. The scientific concepts and practical recommendations that have been created have been put into practice. Scientific proposals and practical recommendations targeted at enhancing the living standards of our country's population will be created in the future through active usage to improve the living standards and quality of life in Uzbekistan.

Key words : living standards, quality of life, income, social security, poverty, welfare, quality of life index.

Introduction

In the world, the implementation of programs aimed at improving the quality of life and improving the quality of life can be associated with the expected area, object, social group of society and other areas or indicators of improving the quality of life. In order to improve the quality of the population and increase the efficiency of the population, it is necessary to form an integrated model of the quality of the population in the country. An in-depth analysis of population quality related to population quality shows that there is no universal model of population quality in the world today.

Based on its level of socio-economic development, the country will be able to develop an integrated model that allows the population to capture the quality of life and its components, and to assess the viability of the practice of closing it.

Methodology

In the process of writing the article, a systematic approach, methods of comparative analysis were used.

After the 80s and 90s of the twentieth century, the priority began to be given to the implementation of national and international programs aimed at improving the quality of life of the population. Assessing the quality of life of the population will help to determine the socio-economic development of the country, the quantitative and qualitative indicators of the living standards of the population, including the satisfaction of the population with its own way of life and the level of socio-economic environment in the country.

In 2005, the Economist Intelligence Unit of the United Kingdom conducted the first survey of the quality of life in 111 countries. The following index was used by this organization to assess the quality of the population:

- health - expected ump duration (in years);
- family life - the multiplier (per 1,000 people), the minimum and maximum limits are assessed from 1 point (less than the number of additions) to 5 points (more than the number of additions);
- social life - the more agap fuqapolap, the more he visits mosques, the more he visits trade unions, then 1 point is awarded;
- material well-being - GDP per capita (in terms of capacity);

- political fidelity and security - the use of international scores on political fidelity and security;
- Climate and geography - the presence of latitude in stages to distinguish between cold and hot climates;
- Guarantee of employment - unemployment rate (as a percentage of the working age population);
- political efficiency - the coefficient of personal and political efficiency of a fugapolap, the minimum and maximum limit of which is obtained in the interval from 1 point (efficiency in the upper level) to 7 points (efficiency is completely limited);
- gender equality - assessed on the basis of a comparative comparison of the average wage of women and men.

Table 1.4.
International Marriage Quality Index (2005)

Ranking place	The name of the country	Indicator in the Ranking	Ranking place	The name of the country	Indicator in the Ranking
1	Ireland	8,333	26	Germany	7,048
2	Switzerland	8,068	60	China	6,083
3	Norway	8,051	96	Kazakhstan	5,082
4	Luxemburg	8,015	98	Ukraine	5,032
5	Sweden	7,937	102	Turkmenistan	4,870
6	Australia	7,925	103	Kyrgyzstan	4,846
7	Iceland	7,911	105	Russia	4,796
8	Italy	7,810	106	Uzbekistan	4,767
9	Denmark	7,796	107	Tajikistan	4,754
10	Spain	7,727	108	Nigeria	4,505
13	USA	7,615	109	Tanzania	4,495
14	Canada	7,599	110	Haiti	4,090
17	Japan	7,392	111	Zimbabwe	3,892

According to a survey conducted around the world to assess the quality of the population, Ireland (8,333), Switzerland (8,068), Norway (8,051) and Luxembourg (8,015) are the leading countries in the ranking. Nigeria (4,505), Tanzania (4,495), Haiti (4,090), and Zimbabwe (3,892) ranked lowest in 111 countries in terms of population quality. In particular, Uzbekistan (4,767) ranked 106th after Kazakhstan (5,082), Turkmenistan (4,870), Kyrgyzstan (4,864) and Russia (4,796) (see Table 1.4). It should be noted that the assessment of the quality of the population on the basis of this direction has not been repeated in the post-2005 period, as it requires a lot of money and is relatively difficult to collect data.

One of the indicators used by international experts to assess the quality of the population is the UN Sustainable Development Solutions Network (UNSDP) and the Earth Institute's research map. Center for Sustainable Development) is an international happiness index. This figure has been published since the appellate month of 2012, and it does not allow us to determine to what extent the country is making a fuss about the happiness of its citizens. The following multiplication factor is used to estimate this index:

- GDP per capita;
- expected ump duration;
- Flexibility of the hull;
- a sense of security and confidence in the day;
- family harassment;
- employment guarantee;
- coppupation dapajasi;
- indicators such as trust, tolerance, generosity and generosity related to the vital state of society.

Table 1.5
International Happiness Index (2021)

Ranking place	The name of the country	Indicator in the Ranking	Ranking place	The name of the country	Indicator in the Ranking
1	Finland	7,842	42	Uzbekistan	6,179
2	Denmark	7,620	45	Kazakhstan	6,152
3	Switzerland	7,571	56	Japan	5,940
4	Iceland	7,554	67	Kyrgyzstan	5,744
5	Netherlands	7,464	76	Russia	5,477
6	Norway	7,392	78	Tajikistan	5,466
7	Sweden	7,363	84	China	5,339
8	Luxemburg	7,324	97	Turkmenistan	5,066
9	New Zealand	7,272	110	Ukraine	4,875
10	Austria	7,268	146	Botswana	3,467
13	Germania	7,155	147	Ruanda	3,415
17	UK	7,064	148	Zimbabwe	3,145
19	USA	6,951	149	Afghanistan	2,523

In March 2021, the Happiness Index was published based on the results of a survey conducted in 2020 in 149 countries around the world. As a result, countries such as Finland (7,842), Denmark (7,620), Switzerland (7,571), Iceland (7,554) and the Netherlands (7,464) took the lead. In particular, Uzbekistan (6,179) is ahead of Kazakhstan (6,152), Japan (5,940), Kyrgyzstan (5,744), Russia (5,477), Tajikistan (5,466), China (5,339) and ranks 42nd in the world in the happiness index. Countries such as Botswana (3,467), Puanda (3,415), Zimbabwe (3,145) and Afghanistan (2,523) had the lowest scores in the ranking (see Table 1.5).

Another of the international methods of assessing the quality of soil in the Hapapo dapaja is that of the economist M.D. The Moppis Index is a "Physical Quality" index and consists of the following coefficients:

- Level of literacy (in percent);
- infant mortality rate (per 1,000 live births per pill). This factor is calculated on the basis of the following formula:

$$\square_{\text{бѳ}} = (166 - \square_{\text{мбѳ}}) * 0,625 \quad (1)$$

There is:

$\square_{\text{бў}}$ – index of infant mortality;

$\square_{\text{мбў}}$ – the infant mortality rate in the country.

- expected ump duration factor (in). This factor is calculated on the basis of the following formula:

$$\square_{\text{куд}} = (\square_{\text{мкуд}} - 42) * 2,7 \quad (2)$$

There is:

$\square_{\text{куд}}$ – index of expected ump duration;

$\square_{\text{мкуд}}$ – - duration of the life expactansy in the country

The above-mentioned pill is the index of physical quality of life, which is the sum of the apiphmetic values of the three factors:

$$\square_{\text{ЖХС}} = \frac{\square_{\text{сд}} + \square_{\text{бў}} + \square_{\text{куд}}}{3} \quad (3)$$

M.D. Based on Moppis's method of assessing the quality of the pill, the pill is published annually in about 100 countries around the world. Due to the fact that the use of this method in the assessment of the quality of life in the country has not yielded positive results, there is no desire to join this ranking, including in Uzbekistan. The tupmush quality rating, published in 2021, was published based on the results of a study conducted in 83 countries around the world. Switzerland (190.82), Denmark (190.01), the Netherlands (183.31), Finland (182.79) and Austria (182.37) are the leading countries in terms of quality. , 77), Bangladesh (65.27), Epon (64.73), and Nigeria (52.00) recorded the lowest country-wide ratings (see Table 1.6).

Table 1.6
Physical Fitness Quality Index (2021)

Ranking place	The name of the country	Indicator in the Ranking	Ranking place	The name of the country	Indicator in the Ranking
1	Finland	190,82	20	Canada	159,99
2	Denmark	190,01	21	Great Britain	158,99
3	Netherlands	183,31	42	South Korea	130,02
4	Finland	182,79	59	Ukraine	107,35
5	Austria	182,37	62	Brazil	104,75
6	Australia	181,52	63	India	104,52
7	Iceland	179,10	65	China	103,15
8	Germany	176,76	67	Russia	101,67
9	New Zealand	175,77	72	Kazakhstan	96,42
10	Norway	173,57	80	Kenya	75,77
13	Sweden	171,40	81	Bangladesh	65,27
15	USA	166,98	82	Iran	64,73
17	Japan	162,32	83	Nigeria	52,00

One of the indicators that makes it possible to compare the quality of life of the world's population by country is the UN Human Development Index, which is published annually by the

United Nations. The Millennium Development Goals (MDGs) for 1990-2015 and the Millennium Development Goals (MDGs) for 2015-2030 are aimed at improving the living conditions of the population in the country, improving the quality of social services and human development. does not allow for a comparative comparison of the state of implementation and the results of the extension.

In 2011, the practice of calculating the index of human development in the world will be revised and improved by the UN expert. As a result, since 2012, on the basis of this methodology, the index of human development has been published as an annual rating, and its rating consists of the following indicators:

- The biping index is the index of expected ump duration: health and long ump multiplication. In this case, the duration of the multiplication of the population of the country from birth is determined on the basis of the following formula:

$$\square\square = \frac{\square\square\square\square - 25}{85 - 25} \quad (4)$$

Where:

$\square\square$ – lifespan

index;

$\square\square\square\square$ – an indicator of the average ump duration of the population in the country.

- The second indicator that is included in the index of human development is the index of education, which is calculated in the following order:

$$\square\square_1 = \frac{\square\square}{15} \quad (5)$$

On the basis of the above formula, the second period of study in the country is calculated. At the same time, the calculation of the ratio of the duration of special education (compulsory education) in the country (compulsory education) to the average value of this indicator in the world is the second indicator of the index of paid education (K_{tm}).

In the next stage, the ratio of the total duration of the provision of educational services in the country (total duration of special education and higher education) (K_{tm}) to the average duration of education in the world is calculated and calculated on the basis of the following formula:

$$\square\square_2 = \frac{\square\square}{18} \quad (6)$$

Based on the results obtained, the calculation of the education index in the country is based on the apiphmetic value of the above two indicators:

$$\square\square = \frac{\square\square_1 + \square\square_2}{2} \quad (7)$$

- The last structural indicator of the index of human development is the population index, which is calculated in the following order:

$$\square\square = \frac{\square\square\square\square\square - \square\square\square\square\square 100}{\square\square\square\square\square 75000 - \square\square\square\square\square 100} \quad (8)$$

This takes into account the amount of per capita national income per capita (K_{MD}).

The index of human development of the country is calculated on the basis of the following formula, which is based on the following formula:

$$\square\square\square = \sqrt[3]{\square\square * \square\square * \square\square} \quad (9)$$

Based on the above formula, the calculation of the index of human development in the world takes into account the political, economic, social and environmental factors in the country. These

include human rights, efficiency, participation in public life, level of social protection, social and territorial mobility of the population, level of cultural development, access to information, unemployment rate, state of lawlessness, protection of the environment. The final score will be

divided into the following groups by country:

- in a country with a very high index of human development (index index is 0.9 and above);
- the country with the highest index of human development (the country with the index index from 0.8 to 0.9);
- Countries with the highest human development index (countries with an index of 0.5 to 0.8);
- a country with a low level of human development index (a country with an index of 0.5 or less).

Table 1.7
Human Development Index Score (2021)

Ranking place	The name of the country	Indicator in the Ranking	Ranking place	The name of the country	Indicator in the Ranking
1	Norway	0,957	19	Japan	0,919
2	Ireland	0,955	51	Kazakhstan	0,825
3	Switzerland	0,955	52	Russia	0,824
4	Gonking	0,949	84	Brazil	0,765
5	Iceland	0,949	85	China	0,761
6	Germania	0,947	88	Azerbaijan	0,756
7	Sweden	0,945	106	Uzbekistan	0,720
8	Australia	0,944	111	Turkmenistan	0,715
9	Netherlands	0,944	120	Kyrgyzstan	0,697
10	Denmark	0,940	125	Tajikistan	0,668
13	Buyuk Britannia	0,932	187	Chad	0,398
16	Canada	0,929	188	MAP	0,397
17	USA	0,926	189	Nigeria	0,394

A total of 189 countries were ranked in the 2021 Human Development Index, published by the United Nations Expertise, in which countries such as Norway (0.957), Ireland (0.955) and Switzerland (0.955) took the lead. The human development index of this country is very high. According to the results of the rating, Uzbekistan (0.720) ranked 106th, after countries such as Kazakhstan (0.825), Russia (0.824), Azerbaijan (0.756). Chad (0.398), Central African Republic (0.397) and Nigeria (0.394) are the lowest in the world in terms of the Human Development Index (see Table 1.7).

An analysis of the international assessment of the quality of life of the population shows that the number of countries such as Norway, Switzerland, Ireland, Sweden, Germany, the Netherlands, Great Britain, Denmark, Australia, the USA and Canada is higher than in other countries. In this country, the quality of life of the population is very high. The opposite is true in the countries of the African region. The growth rates of market economies in developing countries, including Brazil, Kazakhstan, Russia, Uzbekistan and Kyrgyzstan, do not indicate that the country has a high level of quality of life of the population.

This, in turn, raises the question of the socio-economic reforms being carried out in the country in the interests of the people, the development of the conditions for the state program and the increase in quality.

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Improving the accounting of income from financial activities in accordance with the standards

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ABSTRACT:

The implementation of international financial reporting standards (IFRS) in our country is one of the important issues on the agenda. One of the most important tasks of the country today is the application of international practice in the accounting system for the recognition of income and expenses, which are the main indicators of financial accounting. This article describes and discloses the concept of accounting for income from financial activities in accordance with international standards, the importance in the accounting system. Studying and improving the methodological side of this process today also remains one of the most important issues. This article also discusses income that is included in the income statements, such as the definition, composition, recognition, measurement and composition of the financial statements of income by type.

Keywords: *Income, income, other comprehensive income, expense, reserve, reclassification, adjustment, international financial reporting standards, royalties, dividends, rent, interest, profit from financial activities.*

Introduction

In the new Uzbekistan, intensive work is underway to reform accounting. An important regulatory document in this regard is the Resolution of the President of the Republic of Uzbekistan dated February 24, 2020 RP-4611 "On additional measures for the transition to international financial reporting standards" [1]. International Financial Reporting Standards (IFRS) is a set of documents developed by international professional organizations. Their study and implementation requires a deep analysis of each standard and the development of guidelines for their application.

Therefore, the organization of settlements in accordance with the requirements of this standard, the presentation of transparent information on income and profit in financial statements, to international investors by means understandable to them, that is, the most proven and effective methods and technologies, recognition and assessment criteria, the introduction of a methodology for providing reliable, consistent and Comparable financial information on the company's earnings, profits, distribution and profit share using international rules and principles is an urgent task for all countries, especially those that apply IFRS for the first time.

Main part

In our country, certain results have been achieved in harmonizing the accounting of income and profit with IFRS. In particular, in accordance with NAS No. 2 "Income from operating activities" and the Regulation "On the structure of expenses and the procedure for determining financial results", a procedure for obtaining income and financial results has been developed in accordance with international standards, since 2021, on a voluntary basis, procedures have been introduced for the preparation, international audit and publication of financial statements in accordance with IFRS for joint-stock companies, banks, insurance companies, state-owned enterprises and other enterprises. However, these achievements do not mean that the country has made a decision on a full transition to IFRS. At the same time, it should be noted that based on the strategic objectives, there are a number of issues that need to be addressed in order to improve the accounting of

income and profits in accordance with the requirements of international investors. These include the recognition and widespread implementation of IFRS on income, abandoning old methods and techniques, using modern conditions for generating income, developing, measuring and reporting income, using the most advanced recognition methods, recognizing distributed profits among foreign investors and improving accounting methodology. content and structure of the statement of financial results, recognition and reflection of other comprehensive income, improvement of the content of the accounts of income and profit accounting, harmonization of the formation of final financial results and accounting in accordance with international standards, achieving transparency and comparability of the report, transformation, transformation and consolidation issues and drawing up reports. To ensure the effective implementation of these tasks, scientific research is needed to radically improve the methodology for recording income and profits and reporting financial results in accordance with the requirements of international standards for foreign investors and other information users.

The requirements of the current standard include income from financial activities in the country:

Proceeds from financial activities The current in our country NAS №21 "Table of accounting of financial and economic activities of business entities"⁶⁷

9510	Royalty income
9520	Dividend income
9530	Interest income
9540	Foreign exchange income
9550	Finance lease income
9560	Income from revaluation of securities
9590	Other income from financing activities

"Profit from financing activities is the result of cash flows associated with the provision of external sources of financing to the enterprise. External sources of funding include:

- raising additional share capital or share capital;
- issue of shares, bonds and other securities;
- attraction of loans in various forms;
- raising capital through payment of dividends, servicing, repayment of interest and principal amount of debt"⁶⁸

NAS № 2 "Income from operating activities" includes interest, dividends and royalties in the ordinary course of business: "In this standard, income means income earned in the ordinary course of business of business entities, including income from the sale of goods (works and services), interest, dividends, royalties, and so on"⁶⁹

"Income from financial activities is divided into the following types of income:

- income from participation in the activities of other enterprises, dividends on shares, income on bonds and other securities;
- income from financial lease of property;

⁶⁷ NAS №21 "Accounting of financial and economic activities of business entities"

⁶⁸ Profit from financial activities. <https://1fin.ru/?id=281&t=711>

⁶⁹ National Accounting Standard of the Republic of Uzbekistan (NAS № 2) "Income from core business" <https://lex.uz/acts/710346>

- positive exchange rate difference on accounts in foreign currency, including transactions in foreign currency;
- income from revaluation of funds invested in securities, subsidiaries, and so on;
- royalties and capital transfers received;
- income other than financial activities"⁷⁰

According to the sources of Y. Kajikova, I. Shelikhovskoy, income from financial activities includes:

- "Interest paid by the organization for the use of loans, borrowed funds (except for interest on loans, debts attributed to the value of investment assets in accordance with the law);
- their par value (in case of cancellation of the acquired shares) or the cost of selling said shares to a third party (in case of continuing to sell the acquired shares), taking into account the actual costs incurred in purchasing the shares;
- expenses associated with the temporary use (temporary possession and use) of property for financial lease (leasing) (if the leasing activity is not a current activity);
- income and expenses associated with the issue, placement, circulation and redemption of debt securities issued by him (if the organization is not a professional participant in the securities market);
- exchange differences arising from the translation of assets and liabilities denominated in foreign currency, except as otherwise provided by law;
- Profit (loss) of previous years from financial activities revealed in the reporting period"⁷¹.

"Financial activities are defined as activities that lead to a change in the size and composition of the equity and debt capital of an enterprise"⁷².

Instruction on the accounting of income and expenses, approved by the Ministry of Finance of the Republic of Belarus on September 30, 2011, is described as, "The term" financial activities "refers to the activities of an organization that lead to a change in the amount and composition of equity capital, loans, borrowings and similar liabilities of the organization, when provided that they are not included in the current activities of the organization in accordance with the accounting policies of the enterprise"⁷³.

"Income from financial activities is a source of external financing of an enterprise (raising additional equity or equity capital, issuing shares, bonds and other securities, raising loans in various forms, as well as dividends, interest payments and repayment of the principal amount of debt) is the result of cash flows, implementation related. It should be noted that such a content of cash flows does not form a direct income of the enterprise, since it must always return more money than it received. Alternatively, in the process of financial activities, both private and borrowed capital can be obtained on terms of greater or lesser profit for the enterprise, which, in turn, is reflected, respectively, in the results of the main investment activity. Thus, income from financial activities is an indirect effect of capital attracted from external sources on more favorable terms than on the market".

⁷⁰ Бухгалтерский учет финансовых результатов – доходы от финансовой деятельности. http://buhuz.ru/?fin=doh_fin

⁷¹ Старший преподаватель Кажикова Ж.Н., студент Шелиховская Ира. Костанайский государственный университет им. А. Байтурсынова. Доходы и расходы по финансовой деятельности <https://be5.biz/ekonomika1/r2014/2200.htm>

⁷² Т.Церевская. Учет доходов деятельности предприятия. //Налоги и бухгалтерский учет. Декабрь, 2019 /№99. <https://i.factor.ua/journals/nibu/2019/december/issue-99/article-105867.html>

⁷³ Julia Gatalskaya. *Financial activities of the organization: how to correctly reflect business transactions in accounting.* <https://www.gb.by/izdaniya/glavnyi-bukhgalter/finansovaya-deyatelnost-organizatsii-kak>

An article reflecting the accounting of financial activities⁷⁴.

Many financiers believe that the investment activity of a company is associated with changes in assets, and financial activities are associated with changes in liabilities.

Financiers include in their investment activities:

- purchase and sale of real estate;
- purchase and sale of securities of other companies;
- provision of long-term loans;
- receiving funds from debt repayment.

Financial activities:

- long-term liabilities of the firm and changes in equity;
- purchase and sale of private shares;
- issue of corporate bonds;
- payment of dividends;
- repayment of long-term debt by the company.

The above analysis shows that there is no single approach to determining the composition of income from financial activities, there is confusion in determining income from investment and financial activities. Therefore, we present the results of the approaches that determine the structure of income from financial activities in the following table (Table 1):

Table 1
Components of income from financial activities

Income structure	According to IFRS	NAS № 21	NAS № 2	AR - 9/99
I. Earnings associated with the normal line of business of the company				
Interest	+		+	
Dividends	+		+	
Royalties	+		+	
Rentals	+			
II. Income not related to the normal line of business of the company				
2.1. Income related to financial assets:				
In the Profit and loss section: Gains / losses on disposal of financial assets carried at amortized cost.	+			
Gains / losses from the reclassification of financial assets carried at amortized cost, in profit or loss at fair value	+			
Income from investments accounted for using the equity method	+			
In other comprehensive income: Gains / losses on financial assets (equity instruments) measured at fair value through other comprehensive income	+			
Foreign exchange differences from translation of	+			

⁷⁴ <https://www.gb.by/izdaniya/glavnyi-bukhgalter/finansovaya-deyatelnost-organizatsii-kak>

subsidiaries abroad				
Effective cash flow planning results	+			
2.2. Other income:				
Exchange difference	+			+
Income from the provision of property to the organization on a paid basis				+
Proceeds from payment of rights arising from patents for inventions, industrial designs and other intellectual property				+
Income from participation in the authorized capital of other organizations (interest income and income from securities)				+
Interest received for the use of the organization's funds by the entity				+
Finance income: royalty income.		+		
Dividend income		+		
Profit from exchange rate differences		+		
Finance lease income		+		
Income from revaluation of securities		+		
Other income from financing activities		+		

From this situation, we can conclude that there are significant differences in the structure of income from financial activities in international and national standards. First, it can be seen that in international practice there is no classification of “income from financial activities”. In international practice, the income of an enterprise is divided into income related to ordinary activities and income not related to ordinary activities (other income). In accordance with international standards, in Table 1.1 above, “revenues are generated during the normal operation of an enterprise: 1. Income from sales; 2. Promotion for services; 3. Interest; 4. Dividends; 5. Royalty; 6. Rental income”. Obviously, by international standards, income from financial activities is present both in its ordinary activities and in its unusual activities. We will need to move on to these principles of income classification. If we record interest, royalties, dividends as income from financing activities in our financial statements, it means that we have rejected them from normal results of operations, and this can lead to methodological confusion. Secondly, in the practice of our country, profit and loss on financial assets are indicated in one line as “Profit from revaluation of securities”, while in international practice the procedure for reflecting profit and loss and other comprehensive income is reflected in the report. Today, when our reports are moving to international standards, it is appropriate for us to move on to the procedure for revaluation of financial assets, reclassification of gains and losses and other parts of the statement of comprehensive income. Thirdly, there is a discrepancy between NAS № 2 “Profit from operating activities” and NAS № 21 “Accounting Scheme and Instructions for its Application”. In NAS № 2, income from interest, dividends and royalties is included in income related to the ordinary activities of the enterprise, while in NAS № 21, these incomes are reflected in accounts that take into account “income from financial activities”. In accordance with this classification, we consider it appropriate to make certain changes to the chart of accounts. Fourth, in Russian practice, interest income and income from securities are also

included in other income. In fact, the international standard recommends that interest and dividends be included in income from ordinary activities.

List of used literature.

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8. <https://www.gb.by/izdaniya/glavnyi-bukhgalter/finansovaya-deyatelnost-organizatsii-kak>

Development of consulting services in the context of economic modernization

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ABSTRACT:

Due to the specifics of the implementation of economic transformations and internal problems, development trends in the field of consulting services are not unidirectional and unambiguous. Thus, the existing barriers to the development of the sphere of consulting services in Uzbekistan are determined by the fragmentation of consulting and the discrete nature of the consumption of consulting services. The institutional failure of all management systems in our country and, first of all, the lack of quality standards in the field of management create obstacles for the development of the consulting market itself, which can become one of the forming elements of the business infrastructure that stimulate Uzbek business to innovative activity.

Key words: *the field of consulting, legal framework, methodological approaches, consulting services, economic activity, market infrastructure, modernization of the economy.*

Relevance of the topic: Despite the fact that at present the state is intensifying its activity in regulating the processes taking place in the field of consulting, the complex legislative solution in this area is characterized by the incompleteness and inconsistency of legal norms governing the behavior of subjects of consulting activity. The legal basis of the relationship and the responsibility of consultants for the quality of the provision of consulting services remain unresolved. In this regard, today there is a practical need for research and development of methodological approaches to assessing the quality of the provision of consulting services both at the stage of the negotiation process between partners and after the actual provision of a specific service.

The effectiveness of the use of consulting services in economic activity depends on the provision of optimal individualization of the means of information and analytical support of decision-makers. At the same time, an important factor is the creation of conditions for the formation of a new information culture of work with modern information and technical complexes and technologies even at the stage of their development and preparation for implementation. For this purpose, the capabilities of the existing information systems of the enterprise, organizational, personnel, technical and other capabilities of the consulting organization should be analyzed and taken into account. As far as possible, the compatibility of existing information systems should be ensured so that the new information structure is open and scalable to connect new components based on the use of unified information technologies. The issues of information and analytical support of the development process of the sphere of consulting services also require their resolution.

The degree of elaboration of the scientific problem: The scientific aspects of this study were formed on the basis of the study, analysis and rethinking of the theoretical and methodological developments of domestic and foreign scientists.

The research of the essence and functions of consulting as a process of making effective decisions and as a special element of the market infrastructure is devoted to the works of foreign economists - McHam K., Kubra M., Kunz G., O'Donnell S., Lamben J., Metzger R., Greiner L., Steele F., Grayson J., Dering P., Drucker P.

Such scientists as A. Gureev, G. M. Demishkevich, I. N. Drogobytsky, V. E. Adamov, I. T. Balabanov, E. V. Bashmachnikova, L. S. Blyakhman, E. A. Gorbashko, A.P. Zhevtyak, A.E. Karlik, L.S.Kirienko, A.B. Krutik, S.E. Pivovarov, M.V. Sigova, Sitdikova L.B., Ya. Sudaryanto, A.B. Titov,

Chernik, A.D. Sheremet and others devoted their work to the development of consulting services in relation to certain areas of management activities and sectors of the economy.

Also cover one or another aspect of the service sector of the work of such economists as M. Abdirimov, M. Kholikov, I. Ergashev, Y. Abdullaev, S. Gulomov, A. Ulmasov, A. Bekmurodov, I. Madzhidov, U. Gofurov, Sh. Mustafakulov and others.

At the same time, at present, the issues of regulating the sphere of consulting services, increasing the efficiency of using the results of consulting activities in economic development have not been sufficiently studied. In this regard, the relevance of the topic of the dissertation research is due to the objective need for theoretical comprehension, methodological development and development of practical recommendations for the effective development of the sphere of consulting services in the context of economic modernization.

The main purpose of the study is to develop theoretical and methodological foundations for improving the organizational and economic mechanism for the development of the sphere of consulting services in the context of economic modernization. This goal predetermined the formulation of the following tasks of the dissertation research:

- determination of the role and significance of the sphere of consulting services in the process of economic modernization;
- scientific substantiation of the main theoretical provisions of the rational regulation of consulting activities;
- identification of the features of the use of consulting services in economic activity;
- economic and organizational analysis of the existing mechanisms of consulting activities in Uzbekistan and abroad;
- systematization of factors influencing the development of the sphere of consulting services in Uzbekistan;
- substantiation of promising directions for the development of the sphere of consulting services;
- solving the problem of improving the efficiency of consulting organizations;
- development of methodological solutions for information and analytical support of the development process of the sphere of consulting services.

The subject of the research is the problems of managing the development of the sphere of consulting services in the context of economic modernization, organizational and economic relations arising in the process of providing consulting services in the Uzbek market and ensuring the stable functioning of consulting organizations.

The object of the research is the sphere of consulting services, as well as consulting organizations.

The scientific novelty of the research results carried out and obtained by the author is as follows:

- theoretically investigated, critically analyzed the most significant trends in the development of the sphere of consulting services, determined the role of consulting in creating an intellectual and informational basis for preparing management decisions aimed at realizing the goals of the country's transition to a modernization trajectory of development;
- the interrelation of the process of development of the sphere of consulting services with the main directions of modernization of the Uzbek economy, providing a synthesis of structural, technological and institutional changes in the national economy, aimed at increasing its competitiveness in the domestic and world markets;
- the expediency of using consulting services in economic activity is substantiated, the main

advantages of attracting consultants in the process of adaptive reorganization of an enterprise, ensuring the preservation and development of the transactional properties of the organization, are assessed;

- an algorithm for assessing the effectiveness of the use of consulting services in economic activity was developed, based on the use of parametric optimization, which makes it possible to determine the structure and range of variables in the process of consulting activities;

- the main organizational and economic features of the state policy of stimulating inter-firm cooperation in the field of consulting services are identified, the possibilities of using rational forms and methods of state regulation in the development of the sphere of consulting services are identified;

- on the basis of the use of a systematic and integrated approach, the system forming elements of the development model of the sphere of consulting services was determined, reflecting the totality of the processes of state regulation and self-regulation, the interaction of which ensures the stability of the sphere of consulting services on the basis of maintaining the integrity and stability of the development vector;

- proposed methodological solutions for improving the process of functioning of consulting organizations, depending on the set of methods and means for the integral regulation of the quality of consulting services;

- the methodological provisions of information and analytical support of the development process of the sphere of consulting services were formed, taking into account the use of standard processes and procedures of the cycle of interaction between the supplier and the consumer of the consulting service.

Research methodology and methods. The theoretical and methodological basis of the study was made up of general scientific research methods, fundamental provisions of management theory and economic theory, modern concepts of economic management, as well as domestic and foreign experience in managing the service sector, making managerial decisions, regulatory, methodological and information documents on the issues under consideration. The methodological basis of the research is systemic, institutional, economic analysis, methods of management, marketing, functional and organizational modeling, decision-making theory.

Conclusion: Consulting services, being an information and analytical product, ensure the successful functioning of the infrastructure of the economy, support the competitive advantages of organizations formed on the basis of information, knowledge and innovation. Consulting is becoming a priority for economic development. One of the most pressing problems of the Uzbek economy is associated with the existing gap between the significant volume of the results of consulting activities and the actual ability of the domestic economy to perceive these results. This situation is explained by a number of financial, economic, legal and technological reasons. So, one of the main reasons for this situation is the inconsistency of the capabilities of the consulting services sphere with the modern requirements of the new economic institutional environment of the Republic of Uzbekistan.

In this regard, there is a need for a theoretical substantiation of organizational and institutional interactions in the process of consulting activities, the development of mechanisms for their management and use in economic theory. The economic forms of objects of information and analytical interactions, contradictions and trends in the development of relations between their subjects, the content of internal and external effects of the use of consulting services in economic and managerial processes are not fully defined.

The need to clarify the theoretical model of the economic system, taking into account the

development of consulting activities, is associated, on the one hand, with the development of communication technologies that cause changes in institutional and organizational interactions in society. On the other hand, the fundamental provisions of economic theory do not sufficiently take into account the reflection of spatio-temporal changes in information as a transactional factor of economic activity. Modern economic theory needs to study the changes taking place in economic systems of all levels under the influence of an increase in the intensity and expansion of the scale of information and analytical interactions.

The emergence of systemic contradictions in all spheres of the development of the world economic system led to a crisis, the consequences of which radically changed not only macroeconomic indicators, but also had a significant impact on the principles on which a new, stable and balanced economic policy will be based. The realities of our days very tangibly and multifacetedly confirm the relevance of changing the paradigm of the functioning of the consulting services sphere. The most diverse aspects of the life of the world community over the past decades demonstrate not only the scientific, but also the social and practical role of this phenomenon in modern culture. This is primarily due to the fact that consulting activities are increasingly manifesting themselves as the most important factor in the information society.

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