
**IMPROVING THE FINANCIAL REPORTING OF THE AGRICULTURAL PRODUCTS SALES PROCESS
ACCOUNT IN THE DIGITAL ECONOMY ON THE BASIS OF INTERNATIONAL STANDARDS**

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ABSTRACT

The article analyzes today the process of selling agricultural products and the issue of its financing, the criteria of means and methods of producing products according to international standards, based on a wide range of sources.

Keywords; Product, agriculture, sale, purchase, standard, financing, demand, supply, investment.

It is known that in the decision of the President of April 28, 2020 "On measures for the wide introduction of the digital economy and electronic government" by 2023, the share of the digital economy in the country's gross domestic product should be increased by 2 times, the volume of services in this field should be increased by 3 times, and their export should reach 100 million US dollars. Placed.

Of course, the digital economy will bring about certain changes in society, in particular, its impact on working conditions will be significant. In the conditions of digital transformation, the increase in the automation of processes, artificial intelligence, analytical systems working with huge data, and the increase in the use of robots serve as substitutes for labor resources. As a result, sales of agricultural products and improvement of financial reports based on international standards become important.

Today, the differences in the socio-economic level and economic-natural power of the regions of the Republic of Uzbekistan require them to improve the processes of developing prospective programs of socio-economic development, taking into account regional and sectoral characteristics in the future. In this case, it is appropriate to take into account the directions in the framework of the agricultural development strategy:

- Analysis of economic and social processes in order to improve management efficiency in the sale and development of agricultural products.

At this stage, the level of economic and social development of agricultural products is analyzed;

- Justification of the strategy of complex economic and social development of agricultural products;

The development of sales of agricultural products is predicted; the strategy is based, the methods of regulation of its development are chosen; - development of the concepts of complex development of agricultural products and selection of methods of ordering the development of territories through state and market mechanisms;

search for ways to expand and strengthen the revenue part of the budget;

Identifying new sources of filling the budget income, attracting additional funds from businesses based on different forms of ownership, foreign investors and non-budget funds.

It is necessary to be based on certain principles when drawing up a comprehensive socio-economic development program of the region.

From the point of view of regional economic science, these principles can be:

Targeting of measures to support the socio-economic development of the state in the sale of agricultural products;

- openness of possibilities of control and ordering of the specified movement; - the individuality of supporting the development of the region and each area within it;
- effectiveness of the support mechanism;
- cooperation of republican and local self-governing bodies and coordination of their activities.

The main goal of the development and implementation of economic and social development programs of agricultural products is the proportional and reasonable development of the regional economy by effectively using its natural and economic potential and attracting external sources.

Based on these, special attention should be paid to the implementation of the following tasks in the villages;

- general assessment of the socio-economic situation in the sale of agricultural products in villages and identification of the main trends of economic development, problems and reserves of economic growth;
- analysis of quantity and quality levels of use of local mineral-raw materials, land-water and labor resources in the sale of agricultural products; - development of the strategy and tactics of socio-economic development of the region, determination of promising sectors and areas of specialization of the region, priority directions of development of the basic sectors of the economy; - defining clear ways of forming new export-oriented productions based on the effective use of local agricultural and mineral raw materials, creating new enterprises equipped with low-waste and zero-waste technologies for the production of world-class finished products;

- creation of a comfortable, attractive investment environment in rural conditions, wider attraction of foreign investors, local enterprises, entrepreneurs, funds and resources of the population; - development of a mechanism for ensuring social protection of the population and reasonable employment of labor resources;

- creation of competitive conditions and full-fledged market infrastructure among economic entities; - to increase self-sufficiency of the region with food products and other consumer goods;

- creation of favorable conditions for the acceleration of socio-economic development of rural settlements. For this purpose, it is appropriate to give local tax incentives to the region. - by comprehensively supporting and encouraging the development of small business and private entrepreneurship, the share of its gross regional product in the country's gross domestic product, expanding the foreign economic activity of each city and district, optimizing the structure of export and import, further improving the activities of foreign-invested enterprises operating in them and establishing new joint ventures. In order to develop the socio-economic development program of the regions, it is first necessary to make a general assessment of the socio-economic situation in it. For this, the following is done:

1. The economic and social development of the region and its cities and districts in the past period is described. Special attention should be paid to the assessment of their industrial, agricultural and social potential.

2. Based on the analysis of the level and state of economic and social development of the region, positive and negative trends in its development, reserves and unused opportunities of economic development are determined. Areas of implementation of regional development programs are determined in villages. It is desirable that the main directions of implementation of development programs should be as

follows. The main directions and indicators of economic and social development of the region, cities and districts are described in the program.

Of course, new jobs, natural, financial, labor resources, productive potential will be used effectively.

These directions should include:

In the sale of agricultural products, based on the needs and the expansion of interregional exchange opportunities, economically optimal branches and productions are determined. In the future, economic indicators of industry development, changes in industry structure, volume of export-oriented and import-substituting products are predicted. Special attention is paid to the problems of technical, technological and organizational renewal of existing enterprises. For this purpose, specialization of production will be deepened, relatively small enterprises will be developed. Local mineral raw materials and agricultural resources are used in these enterprises.

It is based on the necessity of building new enterprises, reconstruction of existing enterprises, changing specialization in the sale of agricultural products; in which calculations are made to attract additional funds to large objects. Growth rates of agricultural production, changes in the composition of cultivated areas, natural volume of agricultural production are predicted. Also, the ways and sources of increasing the productivity of agricultural crops and livestock are determined. It is planned to introduce new technologies. In the region, it is important to create new modern technologies, forms of economic management and management methods by creating complete cycle production networks processing raw materials, agricultural products, branches for storing and selling agricultural products, creating joint ventures with foreign investment. Also, in order to create favorable conditions for the deployment of productive forces and the use of natural resources, to justify the prospects for the development of the transport system and communications, and to solve the tasks of creating a class of owners, to support small business and private entrepreneurship, to increase their share in the economy, to develop the market infrastructure. is an important factor. It is appropriate to pay special attention to the scope and parameters of the development of foreign economic activity in the sale of agricultural products, to improve the structural structure of foreign trade, and to develop foreign-invested enterprises taking into account local raw materials.

In conclusion, we should emphasize that in the improvement of the financial reporting of the sale of agricultural products based on international standards, first of all, the quality indicator of the product and the production of ecologically clean products, as well as the openness of the possibilities of financing, control and ordering of the specified movement, the individuality of supporting the development of the territory; and cooperation of local authorities is important.

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