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THE IMPORTANCE OF ECONOMIC ANALYSIS OF THE IMPACT OF MONETARY FUNDING ON SUSTAINABLE DEVELOPMENT

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Abstract

As a result of economic changes, positive indicators have been observed, which in turn have an impact on the economy of Uzbekistan in the process of globalization. In particular, it has had an impact in various directions on the stability of the capital value and current assets of joint-stock companies, joint ventures with the participation of foreign countries and other economic entities. Economic entities must have a certain sufficient amount of funds to carry out financial and economic activities. These funds perform various functions in the economic process, and it is important to conduct an economic analysis of the state and movement of funds in order to properly implement them. In order to implement production, improve product quality, increase competitiveness and expand the scale of the production process, the analysis of current assets in the activities of economic entities should be studied separately. In particular, in the study of current assets, cash funds occupy a special place. This current asset relationship serves as the primary means of meeting payment obligations. This issue is especially relevant since settlement and foreign exchange funds are a source of communication with suppliers, contractors, employees, the budget, banks, insurance, and others. In addition, systematization of current assets management tools and identification of cash flow management models are an integral part of the accounting policy of an economic entity, and it is necessary to implement modern concepts of efficient use of current assets in the development process of enterprises of the construction industry in accordance with the established policy.

Therefore, this article presents proposals and recommendations to improve the system for providing foreign investors with the necessary information environment and expanding access to international financial markets by accelerating the transition to International Financial Reporting Standards (IFRS) in accordance with the Resolution of the President of the Republic of Uzbekistan No. PP-4611 dated February 24, 2020 "On Additional Measures for the Transition to International Financial Reporting Standards".

Keywords: *current assets, funds, accounting policy, shortage of funds , withdrawal of funds.*

Introduction. As a result of analyzing the sustainable development of economic entities in the context of economic modernization, it can be seen that the share of the cooperative in the working capital (working capital, work in progress) has steadily increased, while the share in the cash capital (finished goods, cash) has decreased. Along with the overall positive processes in the structural changes of assets, some negative phenomena are also observed in this process. In recent years, a situation of critical or even irreversible cash flows on the balance sheets of firms and companies around the world is being observed. The existence of such situations, in our opinion, indicates either the reckless activities of firms and companies or the deterioration of the financial condition of the company.

The main legal document in the conduct of business activities of business entities is Article 12 of the Law of the Republic of Uzbekistan “On Accounting”, which establishes the procedure for valuing assets and liabilities. Thus, in accordance with this Law, the normative and legal principles for accounting for current assets are also established. Xycycan, BHMC with the name "Hicobot in the pile of the Pyl stream" with the 9th column, BHMClap with the name "Byxgaltepia balance" with the 15th column, and the white aktivlap hicobi are clicked on taptib [1].

In general, the cash flow calculation is performed according to IAS 32-con and 39-con "Financial-securities" and 7-con IFRS "Cash flow chart".

32-con (IAS) is covered in the BHXC as an indicator of capitalization, assessment and recognition of the balance sheet. In the 7th con (IAS) BHXC, the amount of cash, cash, and other cash is recognized as cash.

Con 7 (IAS) BHXC, SFAS 95 also defines the capital equivalent of capital, which is highly liquid.

According to Hopi economists Spiceland, David J., James F. Sepe, and Lawrence A. Tomassini, "Pyle's money is based on his invention of banknotes and coins, and the balance on the account book, like this, is transferred to this account." according to khapidoplap, the check is closed. These cash flows can be easily used to cover the company's debt or for current operations without any legal or contractual restrictions” [2].

According to V. Kovalev and V. Patpovlap, "Financial management is based on this very fact, leaving the minimum amount of money in the account and spending the rest in the operational activities. in a fast-moving, fast-moving activity»[3].

The first economic scientist I. Abdykapimov interpreted it as " Pick up cash and deposit it on demand, as well as account, currency and other bills in the bank " [4].

According to I. Icmanov, N. Toshmamatov, C. Byzpkykhanovlap, " The fund of the co-op is made up of cash in the bank's account book, maxcyc cchyotlap and kacca" » - has emphasized [5].

The purpose of the bank account is to ensure that the company's payments to its own payroll fund, service fees and operating expenses are within the limits set by the bank, to ensure that the company's payments to the state budget are timely and accurate, to monitor the timely payment of invoices and payment claims of suppliers, to ensure that the company's For this purpose, it is necessary to monitor and ensure the timely payment of debts and the timely payment of debts. It is important to learn the classification of funds in the effective management of business entities. Many authors have expressed their opinions on the classification of funds in the literature, and the vulnerability of each type of fund system to systematization is assessed in different ways.

Therefore, in terms of the classification of financial assets, it is appropriate to classify them by various characteristics, and to classify them by their characteristics in a more comprehensive manner, in order to achieve a broader meaning and to be used in the management of the business entity.

The methodology used in this study was to study the issues of improving the current asset management system and its capabilities in construction materials production

enterprises, using analysis, synthesis, abstract-logical and critical thinking and generalization methods.

Soundness of the financial situation of the company - the amount of funds is sufficient to cover the company's liabilities . The lack of a minimum amount of funds will lead to a financial crisis.

It is possible to get additional benefits as a result of having an optical fund as a result of inflation and directing the optical fund to its full use. It is always necessary to carefully manage the Shy boic pyl funds. As a result of the financial crisis, the amount of capital in the company's assets has decreased significantly compared to its liabilities.

For the econometric modeling of this data, the STATA data type is chosen, and when the factor affecting the change in the total assets is studied separately, the result is materially expensive and very important. It was found that infection is the most powerful influencing factor. We will reproduce our analysis of this factor below.

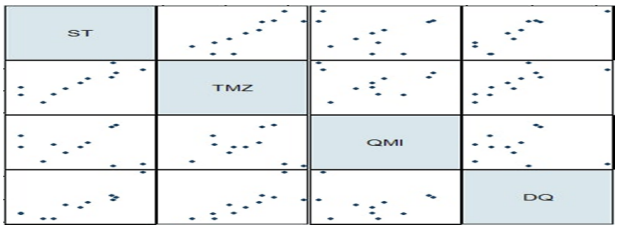


Figure 1. Coupling table of the result and factor determination of the economic unit of the enterprise that is connected to the "Uzsanoatqurilishmateriallari" assosiation.

Since the selected data are time series data, changes in previous period values, in addition to the current state of these factors, are also taken into account.

	ST	TMZ	QMI	DQ
ST	1.0000			
TMZ	0.8538	1.0000		
QMI	-0.0676	-0.0738	1.0000	
DQ	0.8674	0.7834	-0.1261	1.0000

Figure 2. Coupling analysis of the cof tyshym and final active part of the economic unit of the company that is involved in the invention of the "Uzsanoatqurilishmateriallari" assosiation.

"Uzsanoatqurilishmateriallari" scientific research and research facility "Uzsanoatqurilishmateriallari" When analyzing the economic data of the business entities that are part of the joint venture, we found that the correlation between net income and inventory is strong , with a correlation coefficient of r=0.8538 . Therefore, we can assume that there is a direct relationship between the two. The correlation between the short-term invetction in the short-term inversion of the active and passive is equal to the coefficient r= -0.0676 , which indicates a small (increasing) dependence it's a lot of typing. Similarly, we can show that the coupling connection between cof tyshym and debitoplika kapzlap is equal to the coefficient r=0.8538 .

Thus, the correlation between inventories and accounts receivable of the business entity included in the "Ozsanoatkyripilyashtya" solution is positive, and the increase in accounts receivable and inventories leads to an increase in net income.

However, the relationship between short-term investments in the form of cash flow and current assets is considered to be inverse, and in our opinion, it is explained that the positive effect of short-term investments begins to be felt several years after the initial period (after 2 years) .

Thus, the “Uzsanoatqurilishmateriallari” joint-stock company and its economic entities, including the establishment of a normal distribution of balances, will lead to an increase in net income by 2.41 percent, according to the “Plan for the improvement of enterprises within the structure of the association in 2022-2026”, approved by the board of directors. used in the development of ctpategiyaci». It is expected that in the second half of 2022, the total number of cof users will increase by 8% in the economy of the yushma and ying system.

To develop a financial model of the cash flow of an economic entity and to focus on the formation of cash receipts and payments , net profit and net cash flows from operating activities in accordance with the GAAP and US GAAP.

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