

IMPROVING THE METHODOLOGY OF ECONOMIC ANALYSIS BASED ON INTERNATIONAL STANDARDS IN THE ACTIVITIES OF CUSTOMS AUTHORITIES

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Annotation: This article discusses the importance of economic analysis in the activities of customs authorities and the prospects for improving and implementing the methodology of economic analysis on the basis of international recommendations and standards.

Key words: methodology of economic analysis, economic phenomena, analysis, synthesis, evaluation, indicator, identification.

Introduction.

Currently, each industry requires constant analysis and evaluation, as well as a clear definition of development strategies, taking into account the relationship underlying development. Economic analysis is a scientific way of knowing the essence of economic phenomena and processes, based on dividing them into their component parts and studying them in all the variety of connections and dependencies. Economic analysis evaluates projects, scenarios, tasks, topics or actions to understand their profitability or negative consequences. This demonstrates the relationship with the study of determining the opportunity costs of any project or task.

The basic concept and methodology of economic analysis were developed at the beginning of 20th century and were applied in industries. As this field has developed, economic analysis has shown that it is necessary to assess and improve the activities of all management systems, not only in industry. With the rapid development of numbers and information exchange in the age of Technology, economic analysis and its methodological improvement in every aspect have become an important issue.

Every science, including economics, except for the subject and object of study should have its own method as a general approach to research, which is specified in the methodology. The methodology of economic analysis consists of a method as a general approach to research and a specific methodology as a set of special techniques (methods) used for processing and analyzing economic information.

The method of economic analysis is understood as a dialectical approach to the study of economic processes in their formation and development. The characteristic features of the method of economic analysis are: the use of a system of indicators that comprehensively characterize economic activity, the study of the causes of changes in these indicators, the identification and measurement of the relationship between them in order to improve socio-economic efficiency.

The method of economic analysis is based on dialectics. The basic principles of the method of economic analysis reflect the following main features of dialectics:

- Unity of analysis and synthesis;
- The study of economic phenomena in their interrelation;
- The study of economic phenomena in development, in dynamics.

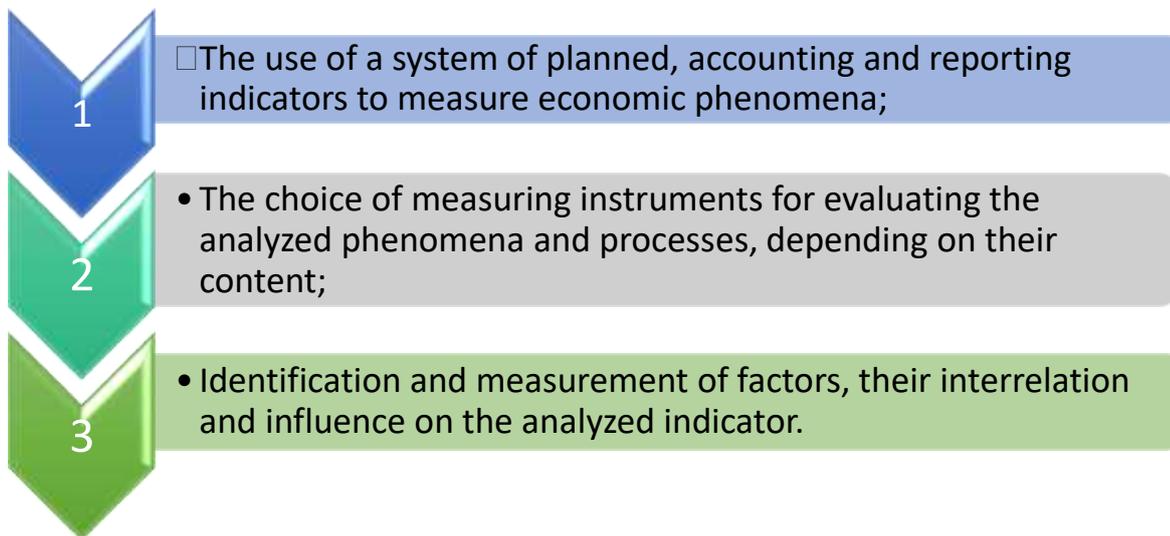


Figure 1. Features of the economic analysis method.

The methodology is a set of special techniques (methods) used to process economic information about the work of an enterprise. The methodology of economic analysis is divided into general and private. The general methodology is a set of methods of analytical work in any branch of the national economy. The private methodology concretizes the general methodology in relation to the economic processes taking place in a certain branch of the national economy, to a certain type of production.

Reference review

The conceptual foundations for the formation of economic analysis as a special independent field of economic knowledge were laid by a whole galaxy of classics of economic science — S. B.Barngolts, M. I.Bakanov, N. R.Weizman, V. I.Maidanchik, A. S.Margulis, M. V.Melnik, P. I.Savichev, V. I.Stotsky, S. K.Taturum, G. M.Tatsiem, A. D.Sheremet. In the publications of these scientists, basic methodological approaches were formed, thanks to which economic analysis acquired the necessary attributes, which allowed it to stand out in an independent scientific direction with specific goals and objectives, unique tools, a wide range of types and directions. As a result, back in the middle of the last century, economic analysis stood out, on the one hand, as an independent branch of economic knowledge, and on the other — as an important management function in the management system of economic entities.

Professor N. R. Weizman, a classic of accounting science, also wrote: “From the very beginning of the development of the analysis, its target installation was definitely planned as a way of using credentials for the needs of economic management” [1].

One can also cite the statement of another famous scientist of the last century, Professor V. P. Kondratov: “Accounting, not completed by analysis, loses its meaning: it becomes aimless” [2].

Discussion

In order for the customs authorities to successfully carry out foreign economic relations while ensuring the economic security of the country, it is important to carry out an effective economic analysis in the activities of the customs authorities.

Like every science, economic analysis is distinguished by three fundamental concepts: its subject, method and purpose. It has a set of characteristic methodological characteristics that define its essence and perimeter. Around the studied problems in the framework of economic analysis, along with financial and economic ones, technical, motivational-behavioral, logistical, marketing are also included.

The need to transform the theoretical provisions of economic analysis in recent years is also dictated by the processes of reforming the financial accounting and reporting system in the direction of convergence with the requirements of International Financial Reporting Standards (IFRS), which in turn is due to the integration of the Uzbek economy into the world markets of resources, finance and labor. Issues of development of the methodology of economic analysis at today's difficult stage of the development of market relations are especially relevant. Improving the theoretical provisions of economic analysis is not an urgent need in modern business conditions, when increasing attention from various stakeholders is paid to the analysis of the effectiveness of organizations.

All this puts forward new requirements to the level of analytical information in order to increase the investment attractiveness of companies, strengthen their image as reliable business partners, conscientious borrowers

In modern conditions, economic analysis plays an exceptional role in the justification and implementation of a strategic business development program. In recent years, the concept of "quality management" has been increasingly associated with forward-looking management based on the scientific methodology of foresight, the use of new forms and methods of doing business, its adaptation to the dynamic conditions of the external market environment. One of the tools of long-term management is strategic analysis.

The basis of the concept of strategic economic analysis as one of the new directions of development of the methodology of economic analysis as a whole should be considered as the relationship of the three basic elements that determine its content:

1. The theoretical basis of strategic analysis: methods, techniques, types and directions.
2. Strategic management paradigm (innovative, value-based, competitive, structural, organizational, etc.).
3. Information support system (information resources).

The content of strategic economic analysis can be presented in the form of interrelated components of its directions and information and analytical support of management functions

Strategic analysis has a high effect on the economic analysis of the activities of customs authorities. On the same day, the improvement of management potential cannot be imagined without methods of economic analysis. It is advisable to radically reform the customs activities and use strategic analysis to identify existing shortcomings and achievements in the directions.

One of the main tasks of strategic economic analysis is to substantiate the probability of the impact of external and internal environmental factors on the future effectiveness of management decisions in the main areas of activity, as well as their quantitative measurement and qualitative assessment.



Conclusion

Defining the content, subject, purpose, types and methods of strategic analysis as one of the main directions of economic analysis, it should be noted that its role in the system of macro-, meso- and micromanagement should be perceived as dominant not only as a procedural prognostic, but also instrumental (control, coordinating and correcting) in solving problems that contribute to fulfilling the mission of a specific commercial organization.

From the above discussions, we recommend that in order to improve the methodology of economic analysis in customs authorities, it is advisable to widely use the method of strategic analysis. below we will cite its composition.

Areas of analysis	Analytical-information support of management functions
Resource conditions	Organization of an optimal system provision of resources
Service processes	Organization of a technological processes and service
Information	Coordination
External environment	Regulatory documents regulating the activities of customs authorities as well as factors of foreign trade operations, adaptation process
Human capital	Motivation and stimulation
Achievement	Control, evaluate and performance forecasting
Expected changes	Foreseeing benefits and threats

Table 1. The content of strategic economic analysis.

The implementation of the tools of factor strategic analysis in the management practice of organizations does not consist in developing a direct mechanism to prevent the possible influence of negative factors, but in creating flexible scenarios optimal for each level of management, forming the implementation of a holistic strategy of the customs service and its individual components of the directions.

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